

City of Angels Camp
Proposed Budget for Fiscal Year 2015-16
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Revised August 12, 2015

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TO: Honorable Mayor and City Council

FROM: Michael C. McHatten, City Administrator

DATE: July 21, 2015

RE: Fiscal Year 2015/2016 Annual Budget

INTRODUCTION

I am pleased to present you my recommended operating and capital budget for fiscal year 2015-2016(FY15/16). Within this document you will find an executive summary, containing information on all estimated revenue and proposed expenditures for the year, as well as detailed information on major operating costs and capital projects. This budget provides a complete, comprehensive picture of the City's current and expected financial condition so that Council can focus on the necessary details to make the most informed policy decisions possible.

The responsibility for and preparation of the budget is set forth in Section 2.08.060 of the City of Angels Municipal Code, in which it states "It shall be the duty of the city administrator to prepare and submit the proposed annual budget to the city council. The city administrator shall also propose an annual salary plan to the city council." This section of the Code addresses the basic need to provide financial information. While this is certainly the primary purpose of any budgetary document, it is also necessary that the budget document accurately portray staff's best efforts at translating the priorities of the City Council, as such priorities have been expressed in Council's goal-setting evaluation of the City Administrator and previous actions of the Council.

I would recognize all City staff for their level of professionalism and excellence, providing ongoing assistance in compiling for the City Council this proposed FY15/16 budget. The budget establishes the "Essential Services" level of operating performance required by the City Council and the laws of our Federal and State governments. "Essential Services" are defined as those services necessary for the health, safety and desired quality of life to the community, and for the effective functioning of city government. Upon adoption by the City Council, the FY15/16 budget comprises all anticipated revenues and expenditures available to the City and necessary to maintain existing services and carry out most of the priorities of the City Council over the course of the annual budget period.

Through the process of preparing the FY15/16 proposed annual budget, Finance and Administration staff and City Department Heads have concentrated their efforts on providing the City Council with budget information that is timely and relevant to the Council's task of making policy decisions regarding services and programs. Staff analysis, review and discussions on budget constraints and service issues have taken place prior to formulation of the proposed budget. As is always true, when available resources are limited, many department requests cannot be

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recommended. As in the past, the City Department Heads have been given the opportunity to influence the final recommendations contained in the proposed budget.

The proposed FY15/16 annual budget has been developed using the following principles:

- Basic services are financed at conservative levels;
- Revenues have been estimated at realistic levels, based on historical data and a reasonable forecast of economic conditions over the next year and the latest legislative developments;
- Reserve policies afford protection against unanticipated revenue shortfalls or necessary expenditures are in place;
- Productivity improvements through technology and human resources are employed in all City services;
- One-time monies have not been used for recurring expenditures;
- All applicable revenues have been computed consistent with the provisions of Proposition 218;
- The City of Angels quality of life is maintained and/or enhanced through a broad mix of services financed and paid for by its users;
- These spending plans reflect our commitment to provide a high level of service to our residents, while preserving our organization's long-term financial viability.

As the City continues to manage through a protracted economic downturn, we continue to see positive signs in the local economy in slow but steady improvements from the previous fiscal years. Angels Camp is pleased to have had continued increases in sales tax revenue and transient occupancy tax (TOT). Finally property tax has begun to turn the corner with a County-wide increase in assessed valuation. While, overall the economy remains on a slow but steady growth trend, we have yet to recover from our revenue peaks that we witnessed on FY08/09 (prior to the recession). We enter the next budget period much like the previous, challenged with CalPERS retirement and healthcare cost increases as well as increases in Workers' Compensation and Liability Insurance costs. It is under these conditions that fiscal prudence requires that we not undertake additional ongoing commitment beyond those identified and recommended in our expenditure forecast.

For the most part, the proposed budget continues to be a "hold the line" budget that addresses core services with defined performance measures that maintain the levels of service our residents have come to expect. The "exceptions" to holding the line are presented later in this discussion and are provided to ensure that we hold the line both now and in the future as well as provide enhanced levels of service where warranted. The result of the proposed budget is a spending plan that meets the need of our community without compromising our financial future. Any budget comes with risk and risk is always an element in these historic economic times. This risk is constantly compounded by occurrences on the State Level. However, I am confident that the proposed budget is a responsible one.

BUDGET APPROACH

I have always viewed the budget plan (plan) as a collaborative process. That process is a blending of staff input, management buy-in and administrative support. The last piece of collaboration is the community process through Public Review and Council scrutiny. In terms of the plan before you, some guiding principles were presented to staff and our community partners and the following broad policy priorities are reflected throughout the recommended budget:

- Prudent Fiscal Management
- Customer Satisfaction
- Employee Satisfaction
- Community Building
- Enhancing Current Services
- Preserving our Natural Environment
- Total Planning
- Economic Development
- Leadership and Image

Since my arrival, the City Council indicated that they would like additional information but most importantly timely information with regards to budget reporting. With current staff stability, quarterly budget reports are the norm of our standard operating procedure so that the Council and Community have updates on our fiscal health as well as our ability to provide service delivery to the community. The FY15/16 budget builds upon previous budget presentations, so that the format and content provides the City Council a useful tool in making budget decisions.

As part of our strategic budget approach, City departments undertook an analysis of the services they provide as it relates to costs. This information is included in the budget and presented as Performance Measures. It is from a Performance Measure perspective that department directors, and community partners prepared their work plans for the next fiscal year. With the data collected since Performance Measures were introduced, the Council and Community now have better indicators as to how our valuable resources are spent. The proposed budget is based on resources needed to achieve the desired performance outcomes.

Throughout the past, the Council has been provided a number of updates on the City's financial condition. Whether it was through the quarterly budget presentations and/or the presentation of the annual audit, the Council has heard time and again that the City is in a good financial situation. However, at the same time, the Council has heard about the needs of our aging infrastructure and most importantly the current and future needs of Water, Wastewater and our Transportation systems. The capital needs that exists today far exceed available resources. Between the Wastewater Master Plan and Water Master Plan, the Council has heard of the needs of our systems and the budget reflects taking on

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those needs. Whether it be through Capital Projects, advanced financial planning through a comprehensive rate study or continued grant submissions, the City will be in a much stronger position to protect our most precious resources both now and in the future as a result of this year's work product.

THE FISCAL SITUATION IN ANGELS CAMP

According to an article written by Robin Respaut, "Cities in California as a whole are largely recovering from the recession but not all with the same vigor. Urban coastal regions have enjoyed job and economic growth more than inland and rural counterparts, according to a new report by Standard & Poor's Ratings Services.

A disproportionately large share of California cities have received S&P's highest ratings compared with the rest of the country, thanks to the Golden State's strong economy and higher income and wealth levels. But the health of California's cities diverges, with more cities at the top of the rating spectrum than the national average but also more distressed cities toward the bottom compared with other states. Cities in the Central Valley, the far north, and the Inland Empire "may continue to face challenges as they seek to balance spending pressure with slower revenue growth.

The impact has been uneven. In Los Angeles County, for example, revenue hit its pre-recession peak, while Sonoma County's tourism and agriculture sales tax base had not yet fully recovered by the end of last year. San Bernardino has just returned to where it was in 2007, S&P reported. The rating agency noticed that some cities were still cutting their budgets to adjust to slower revenue growth in the wake of the recession. But in an effort to be fiscally conservative during lean times, many cities have deferred spending on capital projects. That may increase budgetary flexibility in the short run but may constrain it over time as projects grow urgent, S&P warned."

So while the nations recession may be over in terms of gross domestic product and retail sales, it is lingering if you looked at unemployment, lending and borrowing from banks and revenues of the State and government. The end of the recession does not necessarily mean recovery but there is hope. Angels Camp's economy and position as a destination will help lead to further recovery. In addition, we have a local government that is strongly involved and skilled at economic development and we have great business-government relationships. Angels Camp and our community partners should work together on creating better tools for economic development in order to help our recovery both now and into the future.

For the FY 15/16 budget, staff entered the process somewhat optimistic since sales tax revenues and transient occupancy tax (TOT) have shown signs of improvement over the past two years. In addition for the second consecutive year, property tax has begun to increase. In the FY 15/16 budget, staff continued to hold the line and be extra conscientious of expenditures. In spite of conservative spending and continued monitoring of all revenues and expenditures, the FY 15/16 has a slight General Fund structural deficit of \$30,499. It should be noted that there are a number of "one-time" projects included in the proposed budget that are one-time costs which essentially

creates a balanced budget. However, the City Council, staff and our community partners will have to continue to work on plugging the structural deficit gaps in the future as the cost of doing business continues to climb faster than revenue via economic recovery and we must do so with weighing essential services versus Community Support programs (currently Community Support items are not included in the base budget). They will be considered as additional.

Because funding is still limited, this year's General Fund budget expenditures include minimal Capital Outlay and most of these are not part of the base budget but are categorized as additional requests. In addition, other items necessary to maintain computer systems are for the most part included as Base Budget items. Unlike last year, we have moved all Community Support items to Additional Requests. The City is not in the position to fund Community Support items long-term without significant increases in revenue so the recommendation is to consider Community Support on a year-to-year basis.

This year's Base budget as presented also reflects certain assumptions. Major revenues were projected to increase by 3% from FY14/15. This is based on state projections, as well as actual receipts through the third quarter of 2015. However, in spite of the good news, the base budget reflects projected increases in health insurance, including medical, dental and vision as well as increases in PERS retirement, workers compensation insurance and liability insurance. So while the economy is showing positive signs and turning the corner it is not keeping up with rising costs of doing business.

The FY15/16 Budget, therefore, employs conservative assumption of growth that reflect a ***cautiously optimist*** outlook. The budget assumes that conditions will not decline moving forward. Instead, the budget assumes marginal increases in economic activity during this period. In addition, the budget conforms to national expectations that the recovery will be gradual but we should continue to look to solutions in fixing the structural deficit now and in the future.

RATES AND USER FEES

Given the current economic climate, the budget as submitted strives to limit the financial burden placed on our residents. The FY15/16 budget assumes no increases to water and wastewater rates. However, the completion of a comprehensive water and wastewater study is an important first step in planning our short-term and long range future for our enterprise systems. While it is too early to project the outcome of the rate study, it is important to note that any rate study must take into account the needs of the infrastructure, the needs related to growth, the costs to operate and the impact to the rate payer. In addition, the rate study needs to consider the dramatic effect drought years has on our water provider and the viability of UWPA to continue to provide water now and in the future.

The City regularly evaluates its user charge system (user fees) to ensure that we are assessing appropriate fees for the services we provide. For FY15/16, there is no proposed fee increases recommended that are tied to budget adoption. The lone exception is the recommended increase in Museum fees. Staff believes that the City Council should be aware of these user fees as it relates to actual costs and a workshop on this will be presented in the future. Meanwhile, staff is in the process of reviewing business license fees as well as impact fees for water/wastewater, streets, parks, police and fire. When the next wave of growth occurs the impact fees should be reflective of the cost today and not ten years ago.

COST ALLOCATION/INTERNAL SERVICE FUND

Cost Allocation and/or Internal service funds are used for operations serving other funds or departments within a government on a cost-reimbursement basis. The City of Angels allocates a formula and/or percentage of its time, material and supplies to many different funds or programs, such as; general fund, water fund, wastewater fund, road fund, the landscape and lighting district, capital projects and certain grant funds. The purpose of the cost allocation plan is to allocate for the cost associated with activity that took place within the various funds. As an example, staff working on accounts payable, accounts receivable and payroll, track their time spent on work activities associated with the various funds and programs and the City reimburses the Finance Department from the various funds to make them whole. This tracking on the budget comes under the heading as Transfer In/Out.

Historically, the City has focused mostly on labor expense but did not include all other operating expenses as part of the cost allocation program. While this method may save one fund it is at the expense of another fund and does not represent “the true cost of services provided”. Using the same example from above, the Finance Department would not only be reimbursed for their time but would be reimbursed for all other operating costs (such as office supplies, utility costs and equipment leases) using the same formula/percentage. This historical trend was adjusted with the adoption of the FY13/14 and the FY15/16 budget reflects an additional “truing up” of that allocation. Staff will continue and monitor the budget allocation and adjust as necessary.

GENERAL FUND

The General Fund is the main operating fund for the City and it is the least restrictive of all funding sources. Currently, the General Fund is very healthy. The audited General Fund balance for assigned and unassigned funds (including the designation of \$275,769 for post employment benefits) for the end of June 30, 2014 was just over \$1.48 million. For FY14/15 City Council approved a budget with a \$242,000 General Fund operating loss. This would have placed the ending General Fund balance for FY14/15 for assigned and unassigned funds (including the designation of \$275,769 for post employment benefits) in the \$1.24 million range.

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Meanwhile, included in the base budget the City continues to meet their obligations for existing retirees on a “pay as you go” basis. It is also important to note that decisions to fund the OPEB obligation are pending but the Council needs to consider that funding with the current designation amount should include offset contributions from Water and Wastewater based on the employee allocation plan.

While we don’t have a defined fund balance policy, typical standards for the General Fund is to maintain cash reserves between 20-25% of your operating revenue. With that said, maintaining a consistent General Fund Balance of \$500,000 and above places the City in an excellent financial position.

Current economic conditions have called upon local government to work even harder at living within our means. This past Fiscal Year has been indicative that the City of Angels is up to the task. As mentioned early in the budget message, for the most part, the recommended budget is a “hold the line” budget that addresses core services with defined performance measures that maintains the levels of service our residents have come to expect. Holding the line is also referred to as the “base budget” and serves as our beginning recommendation.

As stated earlier the base budget does indicate a general fund operating loss of \$30,499. However, Community Support is not included as part of the base budget. If we are to maintain a balanced budget while providing Community Support we must work collectively on fixing the structural deficit.

The “exceptions” to holding the line are presented as Additional Budget Requests. I have prioritized these requests based on several factors including but not limited to: service delivery, succession planning, operational efficiency, operational coverage, capital requirements and community outreach. Items listed under Community Support do not reflect a prioritization, however the City Council should consider these funding requests in light of our essential service needs. Many of the requests are “one-time” allocations which do not increase our structural deficit while some of the requests (especially those that are staff related) will commit the City to funding these items in the future.

Many of the requests listed include capital replacement of vehicles and equipment. The budget reflects the replacement cost, however if approved staff could look at a lease purchase for these items that would soften the direct hit to fund balance in the current fiscal year.

WATER AND WASTEWATER FUNDS

The Wastewater Fund and Water Fund remain relatively healthy. Both Water and Wastewater have current short term and long term infrastructure needs that far exceed available resources. Pursuant to the Wastewater Master Plan, there exists over \$11.3

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million in short-term and long-term capital needs. After the proper recording of the loan from the Water Fund to the Wastewater Funds and after the completion of the Sprayfield improvements the estimated year end fund balance for Wastewater is \$1.31 million.

Meanwhile, based on the Water Master Plan there are \$24.3 million in current and future capital needs against an estimated year end fund balance of \$6.37 million. While not written into policy, it is recommended that enterprise funds (such as water and wastewater) maintain six (6) months of operating capital (Cash+Receivable-Payables). This is especially important for maintenance of bond ratings and is absolutely required in order to issue bonds for capital improvement projects. The proposed budget maintains a strong reserve position if both funds net reserve are taken into consideration which maintains a net \$7.68 million in reserves.

As mentioned earlier in the report, the Council has heard about the needs of our aging infrastructure and most importantly the current and future needs of water and wastewater. The capital needs that exist today far exceed available resources. The completion of the Water/Wastewater Impact Fee Study as well as the completion of Water/Wastewater Rate Study will go a long way in developing a comprehensive plan to deal with current infrastructure needs and required growth components as well as the placement of those burdens in an equitable fashion on current rate payers versus future development.

Finally, this is the last year of the of the Wastewater 2001A Revenue Bond, which should signify increases in Fund Balance in the Future. However, this is negated somewhat by current and future capital needs. Meanwhile, the continued drought has a profound effect on UWPA and finding short-term and long term solutions to this variable will be explored through rates and impacts fees.

CAPITAL PROJECTS

There are currently proposed a number of capital projects for next fiscal year. All totaled over \$2.613 million is designated as next year's capital project plan. The projects include the following:

Streets/Roads

- Downtown Corridor
- Collector Road Project (Stripping and Safety Signage)
- Angels Creek Trail
- Gateway Corridor Plan
- Murphys Grade Road

Community Development Block Grant (CDBG)

- CDBG Park Projects

CDBG Firehouse Project**Water Improvements**

Water Impact Fee Study
Design Water Treatment Plant Improvements
UWPA Contract

Water Replacements

Murphy's Grade Road Water Line
Bragg Street Water Line
Replace Water Meters
Water Rate Study
Paint/Prime Pressure Filters

Wastewater Improvements

Wastewater Impact Fee Study
Aerated Digester

Wastewater Replacements

Murphy's Grade Road Sewer
North Baker Street Sewer Main
Water Interfund Debt Payment
SCADA Upgrade
Wastewater Rate Study
Sanitary Sewer Management Plan

Council should note that with the conclusion of the Water/Wastewater Impact Fee Studies, staff will begin packaging a Five-Year Capital Improvement Plan for your approval. Capital projects almost never fit neatly within the confines of a single fiscal year. With that said, it is important to have a useful planning tool for forecasting capital projects. A Five-Year Plan once approved, would be amended every year in order to reflect revenue availability, change in construction costs, availability of grant funds and priorities based on growth and development. Finally, staff is focusing efforts on analyzing the TOT, Roads, Transportation Impact and Gas Tax Funds prior to recommending a defined street project as these funds could be critical in future grant applications as available matches.

IMPACT FEES

Development Impact Fees, which are considered to be a charge on new development to help fund and pay for the construction or needed expansion of offsite capital improvements have not been adjusted since 2003. These fees are usually implemented to help reduce and mitigate the economic burden on local jurisdictions that are trying to deal with population growth within the area. As an example, the City has four major impact

fees: Police, Fire, Parks and Streets. These funds will now be recognized in a stand-alone section of the budget, as opposed to recognizing them in the operating budget. Staff is in the process of receiving proposals for the Impact Fee Study which is included in the base budget.

EXPENDITURE BUDGETS

As mentioned early in the report, For the most part, the base budget is a “hold the line” budget that addresses core services with defined performance measures that maintain the levels of service our residents have come to expect. The base expenditure budget (specifically maintenance and operation expense) has very little change from last year. Some correcting of line items has occurred, but each department was challenged with maintaining core levels of service.

Other changes that are evident throughout the base budget and are included as part of the line item details are cost of living increase. These include the following and are budgeted by Department and Fund:

Personnel Increase (merit)/promotions:	+\$139,000 (62% at top step)
Minimum Wage/Paid Sick PT:	+\$11,000
PERS Increases:	+\$14,000
Health Benefit Increases:	+\$36,000
Workers Compensation:	+\$20,000 (retroactive adjustment)
Liability Insurance:	+\$10,000 (retroactive adjustment)

Finally, positions/promotions that were approved in the last Fiscal Year Budget are fully funded in the current Fiscal Year.

PERFORMANCE MEASURES

Performance Measures are once again provided as part of the budget. These in large part reflect the core services that the City of Angels provides to our community. Measuring performance is critical to delivering the results that matter most to Angels Camp residents. Staff will begin to initiate public reporting on key Performance Measures this fiscal year. This information will be seen on our website in a visual format that tracks results by City Department. These indicators will provide information on how quickly we respond to emergency calls, how clean our public spaces are and other crucial indicators of Angels Camp's quality of life and standard of living. Accountability and transparency are the cornerstones of cost-effective local government services.

MASTER FEE SCHEDULE

The FY12/13 budget included the adoption of a Master Fee Schedule. Fees for service are reviewed on an annual basis and several recommendations for additional fees and or changes to the fee structure are included for your consideration. The Master Fee Schedule, once approved, becomes a “one-stop shop” for anyone wanting to look up what our various service fees and user charges are. As stated earlier in this report, the City

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regularly evaluates its user charge system (user fees) to ensure that we are assessing appropriate fees for the services we provide. For FY15/16 the only current recommendations for fee increases are for the Museum. As mentioned earlier, staff believes that the City Council should be aware of these user fees as it relates to actual costs and a workshop on this will be presented in the future which will include recommended increases.

ADDITIONAL BUDGET REQUESTS

There are twenty one (21) additional budget requests. I have highlighted those items that I feel have the greatest effect on core service delivery including: succession planning, operational efficiency, operational coverage, public safety, capital requirements and community outreach. I also feel strongly that the best way of “growing” out of the structural deficit is through improved economic development. Therefore I view the Community Support requests as critical in helping the City of Angels actually close our structural deficit through development, job creation, job retention and increased tourism. All totaled, if all the additional request items were approved the fund balances would reduce by these additional amounts:

General Fund:	\$226,232
TOT Roads:	\$14,191
Water Fund:	\$78,245
Wastewater Fund:	\$184,252

CONCLUSION/RECOMMENDATION

In summary, the proposed base budget is once again best described as cautiously optimistic. We have managed through the worst of the Great Recession and our revenues have stabilized and are now heading in the right direction, but the economy is still fragile and this is no time to be adding new programs and services over the defined recommendations. I believe this budget underscores a commitment by all City departments to live within their means and to implement cost-saving efficiencies wherever possible, while preserving those things that make Angels Camp a great place to Live, Work and Play.

Additionally, the base budget defines Angels Camp as a city that can balance prudent fiscal management, enhanced customer services and satisfaction while fostering a workplace where employees are satisfied. The base budget reflects our commitment to building community through preservation of our natural environment while creating an enhanced focus on sustainable economic development.

During, this Fiscal Year, I believe that the following steps should be undertaken. We should continue to look to more efficient ways to operate. We should look at City owned properties and consider selling and/or consolidating these properties in order to provide more efficient and effective services to our community. We should engage the labor

organizations in an effort to find sustainable solutions for retiree medical costs and health benefits. We should take a hard look at “fees for services” and be prepared to make tough choices as it relates to those fees that are currently being subsidized and subsequently unsustainable. We should continue to partner with Destination Angels Camp, the Angels Camp Business Association and the Calaveras Visitors Bureau in developing marketing and economic strategies that bring sustainable change in tourism, business expansion, job creation and retention that ultimately builds our property, sales and tourism tax base. To that end, the City Council, City Staff and our community partners should be prepared to roll up our sleeves to study our services and finances and advise on how best to create a sustainable future so that our City will always be a Great Place to Live Work and Play.

Staff recommends that the City Council review the attached documentation and prepare questions for the upcoming Budget Workshop. At the Workshop staff will provide a presentation of the FY15/16 Annual Budget for the City of Angels.

Upon completion of the workshop, staff would ask the City Council to set a Public Hearing for the subsequent consideration of adoption of the associated budget resolutions pending recommendations of the City Council as a result of the workshop.

The budget presented for Council's consideration remains in all material respects a status quo service delivery budget. As such it represents the City Administrator's view that we are finally beginning to turn the corner and can begin, incrementally, to address the issues described in the preceding paragraphs.

I wish to thank the City Council for their guidance and support throughout this past year. In addition, I wish to thank the management team, budget development staff, our community partners and all of the employees of the City. It is through the employee's daily dedication, creativity and sacrifice that have helped make the FY15/16 budget a reality and something we can all be proud of. Staff recommends approval as presented.

Respectfully submitted,



Michael C. McHatten
City Administrator

City of Angels Camp - Summary of Proposed 2015-16 Budget by Fund

	Estimated Beginning Fund Balance	Revenues	Operating Expenditures	Project Expenditures	Debt Service	Transfers In / (Out)	Non-Cash Depreciation and Debt Adj	Estimated Ending Fund Balance
General Fund	\$ 968,199	\$ 2,568,882	\$ 5,336,368	\$ 24,500	\$ 10,760	\$ 2,772,247	\$ -	\$ 937,700
Reserve Post Retiree Health	\$ 275,769	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 275,769
Water Fund	\$ 6,713,622	\$ 1,535,554	\$ 549,694	\$ 380,923	\$ 221,398	\$ (936,409)	\$ 215,809	\$ 6,376,561
Wastewater Fund	\$ 1,455,732	\$ 2,390,434	\$ 1,522,684	\$ 302,148	\$ 573,791	\$ (838,367)	\$ 709,999	\$ 1,319,175
Comm Dev Projects	\$ -	\$ 1,513,882	\$ -	\$ 1,451,284	\$ -	\$ (62,598)	\$ -	\$ -
Gas Tax	\$ 27,669	\$ 86,538	\$ 37,100	\$ -	\$ -	\$ (48,441)	\$ -	\$ 28,666
Local Transportation	\$ 7,269	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,269
TOT - Roads	\$ 164,914	\$ 142,825	\$ -	\$ -	\$ -	\$ (225,046)	\$ -	\$ 82,693
Transportation Impact Fees	\$ 142,104	\$ 182,915	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 325,019
CDBG (All Combined)	\$ 198,320	\$ 40,000	\$ -	\$ 179,980	\$ -	\$ (50,482)	\$ -	\$ 7,858
TOT - Tourism	\$ -	\$ 142,825	\$ -	\$ -	\$ -	\$ (142,825)	\$ -	\$ -
TOT - Emergency Services	\$ -	\$ 142,825	\$ -	\$ -	\$ -	\$ (142,825)	\$ -	\$ -
Fire Impact Fees	\$ 2,188	\$ 1,141	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,329
Police Impact Fees	\$ 5,437	\$ 2,636	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 8,073
Park Impact Fees	\$ 2	\$ 2,906	\$ -	\$ -	\$ -	\$ (2,906)	\$ -	\$ 2
Other Public Safety Funds	\$ 43,979	\$ 277,893	\$ -	\$ -	\$ -	\$ (310,348)	\$ -	\$ 11,524
UPWA	\$ 69,390	\$ 20,900	\$ 69,000	\$ -	\$ -	\$ -	\$ -	\$ 21,290
LLD	\$ 14,092	\$ 170,032	\$ 131,862	\$ 48,068	\$ (9,871)	\$ -	\$ (12,809)	\$ 1,256
Wetlands Reserve - LLD	\$ 51,560	\$ -	\$ -	\$ 152,000	\$ (117,000)	\$ (12,000)	\$ (117,000)	\$ (112,440)
GHC	\$ -	\$ 778,000	\$ 33,728	\$ -	\$ 744,272	\$ -	\$ -	\$ -
	\$ 10,140,246	\$ 10,000,188	\$ 7,680,436	\$ 2,538,903	\$ 1,423,350	\$ -	\$ 795,999	\$ 9,293,744

City of Angels Camp - Summary of Revenues by Fund

	2014-15 Budget	2015-16 Proposed Budget	% Change
<u>General Fund</u>			
Finance & Administration	\$ 2,253,549	\$ 2,326,314	3.2%
Building & Planning	\$ 88,870	\$ 111,183	25.1%
Museum	\$ 50,000	\$ 58,000	16.0%
Fire	\$ 27,950	\$ 2,000	-92.8%
Police	\$ 63,400	\$ 27,600	-56.5%
Public Works	\$ 44,985	\$ 43,785	-2.7%
	<u>\$ 2,528,754</u>	<u>\$ 2,568,882</u>	1.6%
<u>Water Fund</u>	<u>\$ 1,599,696</u>	<u>\$ 1,535,554</u>	-4.0%
<u>Wastewater Fund</u>	<u>\$ 2,271,747</u>	<u>\$ 2,390,434</u>	5.2%
<u>Other Governmental Funds</u>			
CalTrans/CCOG	\$ 800,347	\$ 1,513,882	89.2%
Gas Tax	\$ 111,001	\$ 86,538	-22.0%
Local Transportation	\$ -	\$ -	N/A
TOT Roads	\$ 122,350	\$ 142,825	16.7%
TOT Tourism	\$ 120,750	\$ 142,825	18.3%
TOT Emergency Services	\$ 120,750	\$ 142,825	18.3%
Transportation Impact	\$ 44,945	\$ 182,915	307.0%
CDBG Re-Use	\$ 100,560	\$ 40,000	-60.2%
Fire Impact	\$ 1,869	\$ 1,141	-39.0%
Police Impact	\$ 3,387	\$ 2,636	-22.2%
Park Impact	\$ 2,904	\$ 2,906	0.1%
Other Public Safety Funds	\$ 147,787	\$ 277,893	88.0%
UPA	\$ 20,750	\$ 20,900	0.7%
LLD	\$ 164,932	\$ 170,032	3.1%
Wetlands Reserve - LLD	\$ 600	\$ -	-100.0%
Greenhorn Creek	\$ 778,000	\$ 778,000	0.0%
	<u>\$ 2,540,932</u>	<u>\$ 3,505,318</u>	38.0%
Total Revenue	<u>\$ 8,941,129</u>	<u>\$ 10,000,188</u>	5.2%

City of Angels Camp - Summary of Revenues by Source

	2014-15 Approved Budget	2015-16 Proposed Budget	% Change
<u>Tax-Related Revenues</u>			
Property Tax in Lieu of Sales	\$ 212,000	\$ 182,000	-14.2%
Secured/Unsecured Property Tax	\$ 489,444	\$ 512,628	4.7%
Sales Tax	\$ 605,000	\$ 583,421	-3.6%
Transient Occupancy Tax	\$ 924,000	\$ 1,071,193	15.9%
Document Transfer Tax	\$ 11,000	\$ 11,500	4.5%
Prop 172 Public Safety	\$ 22,000	\$ 22,000	0.0%
Gas Tax	\$ 111,001	\$ 86,438	-22.1%
Impact Fees	\$ 52,105	\$ 188,098	261.0%
SLESF	\$ 100,000	\$ 100,000	0.0%
AB 109 Prison Realignment	\$ 25,537	\$ 40,143	57.2%
Office of Traffic Safety	\$ 35,000	\$ 114,750	227.9%
Assessments - LLD	\$ 164,932	\$ 170,032	3.1%
Assessments GHC	\$ 775,000	\$ 775,000	0.0%
	<u>\$ 3,527,019</u>	<u>\$ 3,857,203</u>	9.4%
<u>License, Permit, & Fees</u>			
Franchise Fee	\$ 85,000	\$ 92,000	8.2%
Business License	\$ 22,000	\$ 22,000	0.0%
Motor Vehicle License in Lieu	\$ 235,420	\$ 244,837	4.0%
Building Permits	\$ 70,000	\$ 94,283	34.7%
Planning Fees	\$ 14,950	\$ 14,000	-6.4%
Other Planning-Related Permits	\$ 3,920	\$ 2,900	-26.0%
	<u>\$ 431,290</u>	<u>\$ 470,020</u>	9.0%
<u>Sales Revenue</u>			
Museum	\$ 50,000	\$ 58,000	16.0%
	<u>\$ 50,000</u>	<u>\$ 58,000</u>	16.0%
<u>Service Revenues</u>			
Interagency Service Charges	\$ 28,375	\$ 22,850	-19.5%
Rentals	\$ 19,133	\$ 19,133	0.0%
Fire Service Revenue	\$ 5,500	\$ 2,000	-63.6%
Police Service Revenue	\$ 22,250	\$ 22,000	-1.1%
Water Monthly Service Chgs	\$ 1,525,348	\$ 1,421,576	-6.8%
Wastewater Monthly Service Chgs	\$ 2,210,000	\$ 2,222,000	0.5%
Water Connection Fee	\$ 36,323	\$ 63,921	76.0%
Wastewater Connection Fee	\$ 39,747	\$ 146,434	268.4%
Utility Penalties & Other Fees	\$ 63,600	\$ 66,400	4.4%
Hwy 49 Street Cleaning	\$ 2,712	\$ 2,712	0.0%
UPA Service Charge	\$ 20,500	\$ 20,800	1.5%
Other Miscellaneous	\$ 500	\$ 1,900	280.0%
	<u>\$ 3,973,988</u>	<u>\$ 4,011,726</u>	0.9%
<u>Outside Agency Funding Revenues</u>			
Fire Grants & Reimbursibles	\$ 22,450	\$ -	-100.0%
Police Grants & Reimbursibles	\$ 5,000	\$ 6,600	32.0%
Comm Dev Project Funding	\$ 800,347	\$ 1,513,882	89.2%
CDBG	\$ 100,000	\$ 40,000	-60.0%
	<u>\$ 927,797</u>	<u>\$ 1,560,482</u>	68.2%
<u>Other Revenues</u>			
Interest Revenue	\$ 31,035	\$ 22,700	-26.9%
Inter-Agency Loan	\$ -	\$ 20,057	N/A
	<u>\$ 31,035</u>	<u>\$ 42,757</u>	37.8%
Total Revenue	<u>\$ 8,941,129</u>	<u>\$ 10,000,188</u>	11.8%

City of Angels Camp - Summary of Operating Expenses by Type
For 2015-16 Budget
Revised August 12, 2015

	2014-15 Budget	2015-16 Proposed Budget	% Change
<u>Salaries & Benefits</u>			
Salaries & Wages	\$ 2,780,923	\$ 2,955,536	6%
Payroll Taxes, Benefits & Insurance	\$ 1,566,930	\$ 1,694,359	8%
<i>Total Salaries & Benefits</i>	<i>\$ 4,347,853</i>	<i>\$ 4,649,895</i>	<i>7%</i>
<u>Stipends</u>	<u>\$ 30,600</u>	<u>\$ 30,600</u>	<u>0%</u>
<u>Utilities, Rents & Leases</u>			
Utilities	\$ 220,150	\$ 228,672	4%
Rents & Leases	\$ 34,900	\$ 34,936	0%
<i>Total Utilities, Rents & Leases</i>	<i>\$ 255,050</i>	<i>\$ 263,608</i>	<i>3%</i>
<u>Professional Services</u>			
Legal	\$ 80,000	\$ 86,600	8%
Legal - Contingency	\$ -	\$ -	N/A
Engineering	\$ 2,500	\$ 1,000	-60%
Surveying & GIS	\$ 22,500	\$ 29,800	32%
Auditing Services	\$ 23,500	\$ 22,600	-4%
County Dispatch Services	\$ 130,964	\$ 133,555	2%
Accounting Services	\$ 5,000	\$ 5,000	0%
Water System Professional Svcs	\$ 9,800	\$ 4,100	-58%
WW System Professional Svcs	\$ 79,500	\$ 52,200	-34%
Sonora PD OTS Reimbursement	\$ -	\$ 30,000	N/A
Other Professional Services	\$ 44,720	\$ 73,600	65%
<i>Total Professional Services</i>	<i>\$ 398,484</i>	<i>\$ 438,455</i>	<i>10%</i>
<u>Repairs & Maintenance</u>	<u>\$ 211,157</u>	<u>\$ 177,722</u>	<u>-16%</u>
<u>Tools & Equipment</u>			
Equipment & Tools	\$ 55,450	\$ 39,650	-28%
Grant-Funded Equipment	\$ 20,000	\$ 19,118	-4%
<i>Total Tools & Equipment</i>	<i>\$ 75,450</i>	<i>\$ 58,768</i>	<i>-22%</i>
<u>Materials & Supplies</u>			
Resale Merchandise	\$ 9,000	\$ 8,000	-11%
Fuel	\$ 63,500	\$ 59,700	-6%
Water - Materials & Supplies	\$ 68,600	\$ 71,200	4%
WW - Materials & Supplies	\$ 154,500	\$ 144,500	-6%
Replacement Meters	\$ 41,000	\$ 41,000	0%
Materials & Supplies - Other	\$ 88,850	\$ 94,592	6%
<i>Total Materials & Supplies</i>	<i>\$ 425,450</i>	<i>\$ 418,992</i>	<i>-2%</i>
<u>Community Support</u>	<u>\$ 264,725</u>	<u>\$ 148,625</u>	<u>-44%</u>
<u>Other Services, Fees & Charges</u>			
LAFCO Fees	\$ 23,595	\$ 25,973	10%
Water System Fees	\$ 25,000	\$ 25,000	0%
WW System Fees	\$ 45,000	\$ 98,500	119%
Liability Insurance	\$ 120,615	\$ 149,661	24%
WW Other Services	\$ 71,000	\$ 41,000	-42%
Tuol Stanislaus IRWMA Fees	\$ 10,000	\$ 10,000	0%
Conservation Expenditures	\$ -	\$ 17,000	N/A
Elections	\$ 10,000	\$ -	-100%
Services & Charges - Other	\$ 110,125	\$ 106,048	-4%
<i>Total Services, Fees & Charges</i>	<i>\$ 415,335</i>	<i>\$ 473,182</i>	
Total Operating Expenditures	\$ 6,424,104	\$ 6,659,847	4%

City of Angels Camp
Total Expenditures by Area of Responsibility
Proposed Budget 2015-16

		Area of Responsibility Total	Percentage of Total Spending
City Council	\$ 14,098		
City Attorney	\$ 29,444		
Engineering	\$ 4,850		
Finance and Administration	\$ 325,030		
Community Support	\$ 152,525		
Building & Planning	\$ 120,135		
Museum	\$ 230,757		
Fire	\$ 515,217		
Police	\$ 1,655,351		
Public Works (Non-Utility)	\$ 150,879		
Community Development Projects*	\$ 248,581		
<i>Total General Fund</i>		<u>\$ 3,446,867</u>	32.04%
Gas Tax	\$ 85,541		
TOT Roads	\$ 225,046		
Road Projects*	\$ 435,604		
<i>Total Roads</i>		<u>\$ 746,191</u>	6.94%
LLD		\$ 363,987	3.38%
Water O&M	\$ 1,585,145		
Water Debt	\$ 74,470		
Water Projects	\$ 493,909		
UPWA	\$ 69,000		
<i>Total Water</i>		<u>\$ 2,222,524</u>	20.66%
Wastewater O&M	\$ 2,222,006		
Wastewater Debt	\$ 570,791		
Wastewater Projects	\$ 441,192		
<i>Total Wastewater</i>		<u>\$ 3,233,989</u>	30.06%
Greenhorn Creek Assessment District		\$ 744,272	6.92%
<i>Total City Expenditures</i>		<u><u>\$ 10,757,830</u></u>	100.00%

*Amount for Angels Creek Trail excluded the construction total of \$1,089,908 which is expected to be expended in future years. Also, amount was split between community development (trail portion) and roads (sidewalk portion).

City of Angels Camp - Projects Included in Proposed Budget
For Fiscal Year 2015-16

Project Description	Project Status	Current Year Budget	Outside Consultant / Construction	Internal Workforce	Funding Source
<u>Streets & Roads</u>					
Gateway Corridor Plan	Ongoing	\$ 18,589	\$ -	\$ 18,589	TOT Funded
Downtown Corridor Project	New	\$ 11,160	\$ -	\$ 11,160	TOT Funded
Collector Road Project	New	\$ 80,000	\$ 74,592	\$ 5,408	TE Funded
Angels Creek Trail (Sidewalk Portion at Est 30%)	New	\$ 783,218	\$ 762,936	\$ 20,282	CMAQ Funded
Murphys Grade Road Design	Ongoing	\$ 315,000	\$ 286,784	\$ 28,216	CMAQ Funded
		<u>\$ 1,207,967</u>	<u>\$ 1,124,312</u>	<u>\$ 83,655</u>	
<u>Community Development</u>					
Economic Development Study Grant	Ongoing	\$ 40,000	\$ 40,000	\$ -	CDBG
CDBG Park/Firehouse Reuse Projects	New	\$ 154,330	\$ 134,980	\$ 19,350	CDBG
Angels Creek Trail (Trail Portion at est 70%)	New	\$ 335,664	\$ 326,972	\$ 8,692	CMAQ Funded
		<u>\$ 529,994</u>	<u>\$ 501,952</u>	<u>\$ 28,042</u>	
<u>General Fund</u>					
Space Needs Study	New	\$ 6,500	\$ 6,500	\$ -	General Fund
Impact Fee Study	New	\$ 15,000	\$ 15,000	\$ -	GF/TOT
Server Room Upgrade	New	\$ 3,000	\$ 3,000	\$ -	GF/Wtr/WWtr
		<u>\$ 24,500</u>	<u>\$ 24,500</u>	<u>\$ -</u>	
<u>Water Improvements</u>					
Water Impact Fee Study	Ongoing	\$ 18,910	\$ 9,000	\$ 9,910	Water Fund
Design: Water Treatment Plant Improve	Ongoing	\$ 215,000	\$ 197,084	\$ 17,916	Water Fund
UWPA Water Contract	Ongoing	\$ 40,000	\$ 40,000	\$ -	Water Fund
		<u>\$ 273,910</u>	<u>\$ 246,084</u>	<u>\$ 27,826</u>	
<u>Water Replacements</u>					
Design: Murphys Grade Rd Water	Ongoing	\$ 25,450	\$ 21,839	\$ 3,611	Water Fund
Design: Bragg St Water Line	Ongoing	\$ 21,894	\$ 15,000	\$ 6,895	Water Fund
Paint/Prime Pressure Filters	Ongoing	\$ 60,000	\$ 60,000	\$ -	Water Fund
Replace Water Meters (Annual)	Ongoing	\$ 71,658	\$ 41,000	\$ 30,657	Water Fund
Water Rate Study	New	\$ 40,997	\$ 25,000	\$ 15,997	Water Fund
		<u>\$ 219,999</u>	<u>\$ 162,839</u>	<u>\$ 57,160</u>	
<u>Wastewater Improvements</u>					
WW Impact Fee Study	Ongoing	\$ 18,910	\$ 9,000	\$ 9,911	Wastewater Fund
Aerator Digester Upgrade	Ongoing	\$ 165,452	\$ 150,000	\$ 15,451	Wastewater Fund
		<u>\$ 184,362</u>	<u>\$ 159,000</u>	<u>\$ 25,362</u>	
<u>Wastewater Replacements</u>					
Design: Murphys Grade Rd Sewer	Ongoing	\$ 25,000	\$ 23,648	\$ 1,352	Wastewater Fund
SCADA System Upgrade	Ongoing	\$ 53,500	\$ 53,500	\$ -	Wastewater Fund
Wastewater Rate Study	New	\$ 40,997	\$ 25,000	\$ 15,997	Wastewater Fund
Sanitary Sewer Management Plan	New	\$ 20,680	\$ -	\$ 20,680	Wastewater Fund
No Baker Street Sewer Main	Ongoing	\$ 51,553	\$ 41,000	\$ 10,553	Wastewater Fund
		<u>\$ 191,730</u>	<u>\$ 143,148</u>	<u>\$ 48,582</u>	
Total Proposed Projects		<u>\$ 2,607,962</u>	<u>\$ 2,337,335</u>	<u>\$ 270,627</u>	

City of Angels Camp
2015-16 Proposed Budget - Debt Schedule

	Department	Interest Rate	Current Year Budgeted Principal Payment	Current Year Budgeted Interest Payment	Total Annual Debt Service Budget	Principle Due At Year End	Fiscal Year of Maturity
Angels Camp Veteran Memorial District	Admin & Finance	3.2500%	\$ 10,000	\$ 760	\$ 10,760	\$ 10,000	2017
California Department of Public Health	Water Debt	0.0%	\$ 74,468	\$ -	\$ 74,468	\$ 558,510	2023
State Water Resources Control Board	Wastewater Debt	1.0%	\$ 13,585	\$ 2,344	\$ 15,929	\$ 220,857	2030
United States Department of Rural Development	Wastewater Debt	4.25%	\$ 75,000	\$ 187,000	\$ 282,566	\$ 4,325,000	2044
2001A water and Wastewater Revenue Bonds	Wastewater Debt	2.6% - 4.4%	\$ 275,000	\$ 6,050	\$ 281,050	\$ -	2016
Internal Loan From Wastewater to Water**	Wastewater Replacement	2%	\$ 50,000	\$ 15,100	\$ 65,100	\$ 705,000	N/A
Internal Loan to LLD	LLD	2%	\$ 17,119	\$ 2,939	\$ 20,057	\$ 129,809	2023
Union Bank 2006 A Reassessment Rev Bonds	GHC	3.375%-4.6%	\$ 505,000	\$ 165,865	\$ 670,865	\$ 3,535,000	2021
Union Bank 2006 B Reassessment Rev Bonds	GHC	4.3%-5.0%	\$ 45,000	\$ 16,800	\$ 61,800	\$ 320,000	2021

**Assumption that loan payments will be changed to \$50,000 per year until further action by Council.

City of Angels Camp
Schedule of Fund Transfers Included in Proposed 2015-16 Budget

	Other Governmental Funds	Wastewater		Wastewater		Water O&M		Water		Water		Transfers In
		O&M	Improvements	Replacements				Improvements	Replacements			
Funding and Cost Allocation Transfers												
City Officials		\$ 16,267				\$ 16,267						\$ 32,534
City Attorney		\$ 28,578				\$ 28,578						\$ 57,156
City Engineer	\$ 37,312	\$ 63,964	\$ 16,625	\$ 33,758		\$ 78,316	\$ 12,312	\$ 7,160				\$ 249,447
Administration & Finance	\$ 125,999	\$ 332,259	\$ 8,738	\$ 14,824		\$ 319,878	\$ 15,514	\$ 23,859				\$ 841,071
Community Support	\$ 142,825											\$ 142,825
Building & Planning	\$ 180,017	\$ 29,972	\$ -			\$ 106,673						\$ 316,662
Fire Department	\$ 154,825	\$ 13,077										\$ 167,902
Police Department	\$ 298,348											\$ 298,348
Public Works	\$ 58,144	\$ 228,285				\$ 312,734		\$ 67,140				\$ 666,303
Water Debt				\$ 65,100								\$ 65,100
Transfers Out	\$ 997,470	\$ 712,402	\$ 25,363	\$ 113,682		\$ 862,446	\$ 27,826	\$ 98,159				\$ 2,837,348

	Other Governmental Funds	Wastewater		Wastewater		Water O&M		Water		Water		General Fund
		O&M	Improvements	Replacements				Improvements	Replacements			
General Fund Percentage Allocation of Costs												
City Officials		35%				35%						30%
City Attorney		33%				33%						34%
City Engineer	14%	25%	6%	13%		30%	5%	3%				4%
Administration & Finance	11%	29%	1%	1%		27%	1%	2%				28%
Building & Planning	42%	7%				25%						26%
Museum												100%
Fire						2%						98%
Police												100%
Public Works	7%	28%				38%		8%				19%

City of Angels Camp

2015-16 Summary of Proposed Budget Impacts on General Fund Balance

	Prior Year Budget	Current Proposed Budget	Difference
City Officials	\$ (13,285)	\$ (14,098)	\$ (813)
City Attorney	\$ (25,260)	\$ (29,444)	\$ (4,184)
City Engineer	\$ -	\$ (4,850)	\$ (4,850)
Administration & Finance	\$ 1,874,010	\$ 2,004,190	\$ 130,180
Community Support	\$ (147,875)	\$ (9,700)	\$ 138,175
Building & Planning	\$ (85,056)	\$ (8,952)	\$ 76,104
Museum	\$ (172,216)	\$ (172,757)	\$ (541)
Fire Department	\$ (361,481)	\$ (358,392)	\$ 3,089
Police Department	\$ (1,246,325)	\$ (1,329,402)	\$ (83,077)
Public Works	\$ (65,242)	\$ (107,094)	\$ (41,852)
Net Increase/(decrease) in Fund Balance	\$ (242,730)	\$ (30,499)	\$ 212,231
Beginning Unreserved Fund Balance (Est-15/16)	\$ 1,210,929	\$ 968,199	
Reserve for Post Employment (Retiree) Health	\$ 275,769	\$ 275,769	
Projected Ending Fund Balance	\$ 1,243,968	\$ 1,213,469	

City of Angels Camp - City Officials

Proposed 2015-2016 Budget

	2012/2013 Actual	2013/2014 Actual	2014/2015 Approved Budget	2015/2016 Proposed
Revenues:				
<u>Non-Operating Revenue</u>				
Donations	-	1,000	-	-
<i>Total Non-Operating Revenue</i>	-	1,000	-	-
<u>Transfers In</u>				
Transfer in - WW O&M	8,352	8,438	12,895	16,267
Transfer in - Water O&M	8,352	8,438	12,895	16,267
<i>Total Transfers In</i>	16,704	16,876	25,790	32,534
Total Revenues	\$ 16,704	\$ 17,876	\$ 25,790	\$ 32,534
Expenditures:				
<u>Stipends</u>				
City Clerk/Treasurer	600	598	600	600
City Council Stipend	18,000	17,700	18,000	18,000
Payroll Taxes	-	-	1,377	1,423
Workman's Compensation	-	-	598	819
<i>Total Stipends</i>	18,600	18,298	20,575	20,842
<u>Professional Services</u>				
Consultant	-	-	-	20,000
Videographer	3,338	4,125	4,800	4,000
<i>Total Professional Services</i>	3,338	4,125	4,800	24,000
<u>Materials & Supplies</u>				
Office Supplies	423	583	500	500
Materials and Supplies	1,160	538	1,000	0
<i>Total Materials & Supplies</i>	1,583	1,121	1,500	500
<u>Community Support</u>				
Employee Appreciation	978	2,116	1,200	1,200
<i>Total Community Support</i>	978	2,116	1,200	1,200
<u>Other Services & Charges</u>				
Dues & Subscriptions	-	90	-	90
Training & Travel	551	821	1,000	0
Elections	-	-	10,000	-
<i>Total Other Services & Charges</i>	551	911	11,000	90
Total Expenditures	\$ 25,050	\$ 26,570	\$ 39,075	\$ 46,632
Net Inc/(Dec) in General Fund Balance	\$ (8,346)	\$ (8,694)	\$ (13,285)	\$ (14,098)

City of Angels Camp - City Attorney

Proposed 2015-2016 Budget

	2012/2013 Actual	2013/2014 Actual	2014/2015 Approved Budget	2015/2016 Proposed
Revenues:				
<u>Transfers In</u>				
Transfer In - WW O&M	42,507	30,075	26,565	28,578
Transfer In - Water O&M	45,777	29,071	28,175	28,578
<i>Total Transfers In</i>	88,284	59,146	54,740	57,156
Total Revenues	\$ 88,284	\$ 59,146	\$ 54,740	\$ 57,156
Expenditures:				
<u>Benefits, Insurances & Taxes</u>				
Health Insurance	10,414	-	-	-
Dental & Life Insurance	960	-	-	-
Vision Insurance	234	-	-	-
<i>Total Benefits, Insurances & Taxes</i>	11,608	-	-	-
<u>Professional Services</u>				
Legal/Attorney	119,184	91,137	80,000	86,600
Legal Contingency	-	78,921	-	-
<i>Total Professional Services</i>	119,184	170,059	80,000	86,600
<u>Materials & Supplies</u>				
Materials & Supplies	-	-	-	-
<i>Total Materials & Supplies</i>	-	-	-	-
Total Expenditures	\$ 130,792	\$ 170,059	\$ 80,000	\$ 86,600
Net Inc/(Dec) in General Fund Balance	\$ (42,508)	\$ (110,913)	\$ (25,260)	\$ (29,444)

City of Angels Camp - Engineering Department

Proposed 2015-2016 Budget

	2012/2013 Actual	2013/2014 Actual	2014/2015 Approved Budget	2015/2016 Proposed
Revenues:				
<u>Transfers In:</u>				
Transfer In	111,915	6,443.50	-	-
Transfer In - Building & Planning	-	-	-	6,290
Transfer In - CalTrans	-	-	6,600	-
Transfer In - Community Projects	-	-	5,000	25,689
Transfer In - Wastewater O&M	-	74,876	54,641	63,963
Transfer In - Water O&M	-	76,272	64,324	78,316
Transfer In - CDBG Reuse	-	-	-	6,290
Transfer - TOT Roads	-	-	-	5,333
Transfer - Streets/Roads Projects	-	27,747	-	-
Transfer In - Gas Tax	-	18,700	7,254	-
Transfer In - WW Capital Improve	-	-	25,000	16,625
Transfer In - Water Capital Improve	-	66	53,000	12,312
Transfer In - WW Capital Replace	-	526	5,500	33,758
Transfer In - Water Capital Replace	-	-	26,250	7,160
<i>Total Transfers In</i>	111,915	204,630	247,569	255,737
Total Revenues	\$ 111,915	\$ 204,630	\$ 247,569	\$ 255,737
Expenditures:				
<u>Salaries & Wages</u>				
Salaries	89,370	144,397	136,834	159,282
<i>Total Salaries & Wages</i>	89,370	144,397	136,834	159,282
<u>Benefits, Insurances & Taxes</u>				
Payroll Taxes	7,796	10,509	10,468	12,185
Health Insurance	8,694	22,157	26,098	29,667
Dental & Life Insurance	909	1,759	2,122	2,096
Vision Insurance	323	569	607	736
PERS	20,252	30,184	28,277	31,846
LTD	588	1,023	918	1,073
Worker's Compensation Insurance	-	2,338	4,696	7,014
<i>Total Benefits, Insurances & Taxes</i>	38,562	68,540	73,185	84,617
<u>Rents, Leases, & Utilities</u>				
Solid Waste Fees	-	-	-	38
Electricity	-	711	700	1,000
Telephone	-	1,846	1,900	2,100
<i>Total Rents, Leases, & Utilities</i>	-	2,557	2,600	3,138

City of Angels Camp - Engineering Department

Proposed 2015-2016 Budget

	2012/2013 Actual	2013/2014 Actual	2014/2015 Approved Budget	2015/2016 Proposed
<u>Repairs & Maintenance</u>				
Copier	-	2,759	2,800	2,800
Computer Maintenance	-	447	500	2,500
Equipment R&M	-	535	200	200
Vehicle R&M	-	-	200	200
<i>Total Repairs & Maintenance</i>	-	3,741	3,700	5,700
<u>Tools & Equipment</u>				
Tools	-	-	-	-
Computer Equipment	-	-	1,500	3,000
Equipment	-	-	2,500	1,000
<i>Total Tools & Equipment</i>	-	-	4,000	4,000
<u>Professional Services</u>				
Outside Consultant	-	-	2,500	-
IT Services	-	-	500	500
Engineering Services	9,779	1,364	2,500	-
GIS Consultant	-	-	7,500	-
Surveying Services	-	-	10,000	-
<i>Total Professional Services</i>	9,779	1,364	23,000	500
<u>Materials & Supplies</u>				
Field Supplies	-	-	50	50
Fuel	-	-	500	500
Office Supplies	-	960	1,000	1,100
Materials & Supplies	-	27	200	200
<i>Total Materials & Supplies</i>	-	987	1,750	1,850
<u>Other Services & Charges</u>				
Dues & Subscriptions	-	-	500	500
Training & Travel	-	-	1,000	-
Legal Notices	-	-	500	500
Recruiting	2,078	-	500	500
<i>Total Other Services & Charges</i>	2,078	-	2,500	1,500
Total Expenditures	\$ 139,790	\$ 221,587	\$ 247,569	\$ 260,587
Net Inc/(Dec) in General Fund Balance	\$ (27,874)	\$ (16,957)	\$ -	\$ (4,850)

City of Angels Camp - Administration & Finance

Proposed 2015-2016 Budget

	2012/2013 Actual	2013/2014 Actual	2014/2015 Approved Budget	2015/2016 Proposed
Revenues:				
<u><i>Tax-Related Revenues</i></u>				
Property Tax in Lieu of Sales	162,234	208,347	212,000	182,000
Secured/Unsecured Property Tax	475,946	479,518	489,446	512,628
Sales Tax	546,243	653,169	605,000	583,421
Franchise Fees	85,483	87,882	85,000	92,000
Transient Occupancy Tax	515,390	565,941	561,750	642,718
Document Transfer Tax	11,781	11,553	11,000	11,500
<i>Total Tax-Related Revenue</i>	<i>1,797,077</i>	<i>2,006,411</i>	<i>1,964,196</i>	<i>2,024,267</i>
<u><i>Licenses & Permits</i></u>				
Business License	21,921	20,525	22,000	22,000
Motor Vehicle License-in lieu	230,017	232,073	235,420	244,837
<i>Total License & Permit Revenue</i>	<i>251,938</i>	<i>252,598</i>	<i>257,420</i>	<i>266,837</i>
<u><i>Service Charges</i></u>				
Admin Fees - GHC	14,000	14,000	14,000	14,000
Admin Fees - School Construction	237	287	375	250
Admin Fees - LAFCO	3,600	3,600	3,600	3,600
Mgt Fees - LLD	12,235	5,000	5,000	5,000
<i>Total Service Charge Revenue</i>	<i>30,072</i>	<i>22,887</i>	<i>22,975</i>	<i>22,850</i>
<u><i>Other</i></u>				
Interest Earned	4,147	6,399	4,000	6,000
Property Rental	31,872	-	-	-
Property Rental - Post Office	-	1,260	460	460
Property Rental - Range	-	4,000	4,000	4,000
Photo Copier/Public Record	533	811	500	400
Other Revenues	13,812	46,715	-	1,500
<i>Total Other Revenue</i>	<i>50,364</i>	<i>59,185</i>	<i>8,960</i>	<i>12,360</i>
<u><i>Transfers In:</i></u>				
Transfer In - WW O&M	334,312	279,837	316,557	332,258
Transfer In - Water O&M	466,080	381,097	320,443	319,878
Transfer In - LLD Wetlands	-	15,092	-	12,000
Transfer In - Gas Tax	-	25,211	25,452	-
Transfer In - TOT Roads	-	-	-	97,928

City of Angels Camp - Administration & Finance

Proposed 2015-2016 Budget

	2012/2013	2013/2014	2014/2015	2015/2016
	Actual	Actual	Approved Budget	Proposed
Transfer In - Traffic Impact	-	-	20,000	-
Transfer In - Park Impact	-	6,119	9,023	2,906
Transfer In - CDBG Discretionary	-	8,918	5,000	13,165
Transfer In - Wastewater Improvement	-	-	-	8,738
Transfer In - Water Improvement	-	-	-	15,514
Transfer In - Wastewater Replacement	-	7,203	37,500	14,824
Transfer In - Water Replacement	-	19,551	37,500	23,859
<i>Total Transfers In</i>	800,392	743,028	771,474	841,071
Total Revenues	\$ 2,929,843	\$ 3,084,109	\$ 3,025,025	\$ 3,167,385
<u>Expenditures:</u>				
<u>Salaries & Wages</u>				
Salaries	362,252	483,253	547,385	569,261
Overtime	313	-	-	-
<i>Total Salaries & Wages</i>	362,565	483,253	547,385	569,261
<u>Benefits, Insurances & Taxes</u>				
Payroll Taxes	36,231	33,825	39,510	40,776
Health Insurance	57,881	56,281	76,223	84,477
Dental & Life Insurance	3,453	4,770	6,275	6,205
Vision Insurance	1,318	1,385	1,798	1,907
PERS	81,452	72,378	94,271	100,726
LTD	2,499	2,474	3,539	3,589
Retiree Benefit	49,403	9,677	3,742	2,118
Auto/Cell Allowance	2,800	4,800	4,800	4,800
Benefit Administration Fees	(1,503)	5,849	5,430	3,400
Worker's Compensation Insurance	118,505	10,302	8,771	11,679
<i>Total Benefits, Insurances & Taxes</i>	352,039	201,740	244,358	259,676
<u>Rents, Leases, & Utilities</u>				
Electricity	1,141	1,624	1,600	1,800
Propane	1,996	1,585	2,000	1,400
Telephone	6,536	8,368	8,400	12,720
Internet	-	1,449	1,700	1,700
Equipment Lease	6,819	-	1,000	1,000
<i>Total Rents, Leases, & Utilities</i>	16,492	13,025	14,700	18,620
<u>Tools & Equipment</u>				
Computer/Software	9,079	8,501	1,500	1,500
<i>Total Tools & Equipment</i>	9,079	8,501	1,500	1,500

City of Angels Camp - Administration & Finance

Proposed 2015-2016 Budget

	2012/2013	2013/2014	2014/2015	2015/2016
	Actual	Actual	Approved Budget	Proposed
<u>Repairs & Maintenance</u>				
Copier	12,965	10,531	10,000	10,500
Building R&M - Hydrox	865	156	-	-
Computer Maintenance/Software	9,451	2,683	11,326	12,792
Equipment R&M	443	2,584	2,800	2,800
Building R&M	986	117	500	500
Grounds R&M	559	558	600	600
Alarm	492	1,313	600	600
<i>Total Repairs & Maintenance</i>	25,761	17,941	25,826	27,792
<u>Professional Services</u>				
Outside Consultant	1,313	13,207	15,500	7,000
IT Services	3,706	2,695	4,220	2,200
Audit Services	-	48,600	23,500	22,600
Retirement Benefit Consultant	-	-	-	7,000
Revenue Consultant	-	-	-	15,300
Accounting Services	84,915	19,941	5,000	5,000
Codification	2,413	350	2,500	1,800
<i>Total Professional Services</i>	92,347	84,792	50,720	60,900
<u>Materials & Supplies</u>				
Office Supplies	24,473	6,927	3,000	3,800
Customer Service Supplies	-	1,966	5,000	5,600
Materials & Supplies	640	164	300	300
Postage	-	13,504	13,900	13,900
<i>Total Materials & Supplies</i>	25,113	22,561	22,200	23,600
<u>Other Services & Charges</u>				
Dues & Subscriptions	1,934	945	1,500	1,000
Training & Travel	3,770	3,071	4,000	1,500
Facility/Janitorial Supplies	2,025	1,206	1,300	1,300
Admin Fee	300	300	300	-
Legal Notices	856	470	500	300
Recruiting	1,843	-	-	-
Parking Lease	-	-	-	125
Bank Fees	14,647	3,648	4,000	4,600
Credit Card Fees	-	11,130	11,000	6,700

City of Angels Camp - Administration & Finance

Proposed 2015-2016 Budget

	2012/2013	2013/2014	2014/2015	2015/2016
	Actual	Actual	Approved Budget	Proposed
Liability Insurance	88,921	92,804	119,115	149,661
Holiday Items	129	560	450	450
Sredding Service	-	-	400	400
Drinking Water	-	-	300	300
Miscellaneous	19,790	3,725	-	-
Bad Debt Expense	16,594	-	-	-
PCOR Fee (ACA)	-	-	-	250
Interest on Late Tax Payments	25,023	-	-	-
Penalties on Late Tax Payments	8,176	-	-	-
<i>Total Other Services & Charges</i>	184,007	117,859	142,865	166,586
<u><i>Other Capital Outlay/Projects</i></u>				
Veteran's Property	-	13,805	-	-
Space Needs Study	-	-	-	6,500
Impact Fee Study	-	-	-	15,000
Server Room Upgrade	-	-	3,000	3,000
<i>Total Capital Outlay/Projects</i>	-	13,805	3,000	24,500
<u><i>Debt Service</i></u>				
Interest - Hydrox	7,674	1,068	2,000	-
Interest - Veteran Pool	-	652	2,000	760
Principle - Hydrox	68,000	75,286	84,461	-
Principle - Veteran Pool	-	-	10,000	10,000
<i>Total Debt Service</i>	75,674	77,005	98,461	10,760
Total Expenditures	\$ 1,143,078	\$ 1,040,482	\$ 1,151,015	\$ 1,163,195
Net Inc/(Dec) in General Fund Assets	\$ 1,786,765	\$ 2,043,627	\$ 1,874,010	\$ 2,004,190

City of Angels Camp - Community Support

Proposed 2015-2016 Budget

	2012/2013 Actual	2013/2014 Actual	2014/2015 Approved Budget	2015/2016 Proposed
Revenues:				
<u>Transfers In:</u>				
Transfer In - TOT - Tourism	111,713	125,765	126,500	142,825
<i>Total Transfers In</i>	111,713	125,765	126,500	142,825
Total Revenues	\$ 111,713	\$ 125,765	\$ 126,500	\$ 142,825
Expenditures:				
<u>Rents, Leases, & Utilities</u>				
Electricity	1,210	1,341	1,500	1,500
<i>Total Rents, Leases, & Utilities</i>	1,210	1,341	1,500	1,500
<u>Repairs & Maintenance</u>				
Building Maintenance	2,474	767	5,800	600
Grounds Maintenance	41	74	100	100
<i>Total Repairs & Maintenance</i>	2,515	841	5,900	700
<u>Materials & Supplies</u>				
Materials & Supplies	1,529	1,698	1,500	1,700
<i>Total Materials & Supplies</i>	1,529	1,698	1,500	1,700
<u>Community Support</u>				
Tourism/ Community Support	111,713	126,021	126,500	142,825
League of California Cities	2,728	2,728	2,800	2,800
ACBA Support	4,667	10,300	10,300	-
Fishing Tournament Support	(800)	3,900	6,000	-
Library Support	5,000	11,700	11,700	-
Central Sierra Economic Development Dues	838	-	925	650
Calaveras Chamber Dues	-	375	400	400
Fair Rabbit Trophy Buckle	-	-	250	250
Frog Hop of Fame	812	664	1,200	1,200
Christmas Lights	123	244	500	500
ACCC Support-Centennial, Gold Rush	21,474	32,000	37,000	-
DAC Support	14,720	43,230	67,900	-
<i>Total Community Support</i>	161,275	231,162	265,475	148,625
Total Expenditures	\$ 166,528	\$ 235,043	\$ 274,375	\$ 152,525
Net Inc/(Dec) in General Fund Balance	\$ (54,815)	\$ (109,278)	\$ (147,875)	\$ (9,700)

City of Angels Camp - Building/Planning Department

Proposed 2015-2016 Budget

	2012/2013 Actual	2013/2014 Actual	2014/2015 Approved Budget	2015/2016 Proposed
<u>Revenues:</u>				
<u>Licenses & Permits</u>				
Sign Permits	2,890	1,890	2,720	1,500
Home Occupancy Permit	680	840	600	500
Building Permits	55,306	30,044	70,000	94,283
SB1186	-	614	300	300
Encroachments	720	480	300	600
Planning Fees	19,946	35,496	14,950	14,000
<i>Total License & Permit Fees</i>	79,543	69,364	88,870	111,183
<u>Other</u>				
Reimbursables	-	677	-	-
<i>Total Other Revenue</i>	-	677	-	-
<u>Transfers In:</u>				
Transfer In - Wastewater O&M	19,642	46,321	36,263	29,972
Transfer In - Water O&M	102,010	69,481	49,661	106,673
Transfer In - Gas Tax	-	115,343	54,384	-
Transfer In	4,680	(6,444)	-	-
Transfer In - Traffic Impact	-	-	20,000	-
Transfer In - Streets/Roads Projects	-	-	-	-
Transfer In - Cal Trans	-	156	13,933	-
Transfer In - TOT Roads	-	-	-	82,332
Transfer In - CDBG Reuse	-	-	-	13,060
Transfer In - CDBG Discretionary	-	-	16,890	17,967
Transfer In - Community Projects	-	1,385	3,715	66,660
Transfer In - Water Capital	-	-	20,000	-
<i>Total Transfers in</i>	126,332	226,242	214,846	316,662
Total Revenues	\$ 205,874	\$ 296,283	\$ 303,716	\$ 427,845
<u>Expenditures:</u>				
<u>Salaries & Wages</u>				
Salaries	131,104	213,173	210,573	216,650
<i>Total Salaries & Wages</i>	131,104	213,173	210,573	216,650
<u>Benefits, Insurances & Taxes</u>				
Payroll Taxes	11,473	15,623	16,338	16,897
Health Insurance	28,364	30,533	36,759	41,418
Dental & Life Insurance	2,871	3,734	3,991	3,197

City of Angels Camp - Building/Planning Department

Proposed 2015-2016 Budget

	2012/2013	2013/2014	2014/2015	2015/2016
	Actual	Actual	Approved Budget	Proposed
Vision Insurance	684	804	694	736
PERS	34,022	41,972	44,458	47,470
LTD	954	1,126	1,442	1,474
Retiree	-	14,166	18,702	18,831
Cell Phone Allowance	-	-	-	248
Worker's Compensation Insurance	-	3,874	5,870	8,050
<i>Total Benefits, Insurances & Taxes</i>	<i>78,368</i>	<i>111,832</i>	<i>128,254</i>	<i>138,321</i>
<u>Stipends</u>				
Planning Commission Stipends	2,328	2,312	3,000	3,000
<i>Total Stipends</i>	<i>2,328</i>	<i>2,312</i>	<i>3,000</i>	<i>3,000</i>
<u>Rents, Leases, & Utilities</u>				
Rents & Leases	5,696	-	-	-
Electricity	2,479	1,030	900	1,000
Telephone	3,345	2,095	2,100	2,300
<i>Total Rents, Leases, & Utilities</i>	<i>11,519</i>	<i>3,125</i>	<i>3,000</i>	<i>3,300</i>
<u>Tools & Equipment</u>				
Computer/Software	2,367	-	-	1,200
<i>Total Tools & Equipment</i>	<i>2,367</i>	<i>-</i>	<i>-</i>	<i>1,200</i>
<u>Repairs & Maintenance</u>				
Copier	5,175	2,759	2,800	2,600
Equipment R&M	-	535	250	-
Computer Maintenance/Software	150	399	500	400
Vehicle R&M	597	-	600	350
<i>Total Repairs & Maintenance</i>	<i>5,922</i>	<i>3,693</i>	<i>4,150</i>	<i>3,350</i>
<u>Professional Services</u>				
Outside Consultant	280	-	-	15,000
Engineering Services	18,945	36	-	-
Surveying Services	-	-	-	10,000
GIS Consultant	15,909	76	5,000	4,800
<i>Total Professional Services</i>	<i>35,134</i>	<i>112</i>	<i>5,000</i>	<i>29,800</i>
<u>Materials & Supplies</u>				
Field Supplies	-	19	50	25
Fuel	890	770	900	500
Office Supplies	897	1,056	1,000	850
<i>Total Materials & Supplies</i>	<i>1,787</i>	<i>1,845</i>	<i>1,950</i>	<i>1,375</i>

City of Angels Camp - Building/Planning Department

Proposed 2015-2016 Budget

	2012/2013	2013/2014	2014/2015	2015/2016
	Actual	Actual	Approved Budget	Proposed
<u>Other Services & Charges</u>				
Dues & Subscriptions	597	664	750	700
Solid Waste Fees	-	-	-	38
Training & Travel	1,544	2,829	3,500	2,500
LAFCO	23,595	23,560	23,595	25,973
Legal Notices	2,161	3,841	1,750	2,500
Recruiting	-	366	250	300
Relocation Expense	3,778	-	-	-
Code Enforcement	-	2,846	2,000	1,000
Safety Program	-	848	1,000	500
<i>Total Other Services & Charges</i>	<u>31,676</u>	<u>34,954</u>	<u>32,845</u>	<u>33,511</u>
<u>Transfers Out</u>				
Transfer Out - Engineering	-	-	-	6,290
<i>Total Transfers Out</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>6,290</u>
Total Expenditures	\$ 300,205	\$ 371,045	\$ 388,772	\$ 436,797
Net Inc/(Dec) in General Fund Balance	\$ (94,331)	\$ (74,762)	\$ (85,056)	\$ (8,952)

City of Angels Camp - Museum

Proposed 2015-2016 Budget

	2012/2013	2013/2014	2014/2015	2015/2016
	Actual	Actual	Approved Budget	Proposed
Revenues:				
<u>Sales</u>				
Admissions	19,683	26,975	30,000	37,000
Retail Sales	11,756	14,796	17,000	17,000
Gold Panning	2,874	2,315	3,000	4,000
<i>Total Sales Revenue</i>	34,313	44,086	50,000	58,000
Total Revenues	\$ 34,313	\$ 44,086	\$ 50,000	\$ 58,000
Expenditures:				
<u>Salaries & Wages</u>				
Salaries	20,932	74,783	77,781	82,521
Wages - Part Time	64,963	65,022	65,452	66,054
<i>Total Salaries & Wages</i>	85,894	139,806	143,233	148,575
<u>Benefits, Insurances & Taxes</u>				
Payroll Taxes	7,743	10,680	10,957	11,366
Health Insurance	2,569	7,125	7,783	8,710
Dental & Life Insurance	389	568	642	676
Vision Insurance	145	188	205	218
PERS	1,765	4,228	4,398	4,633
LTD	333	421	511	539
Unemployment Benefits	-	643	1,000	1,000
Worker's Compensation Insurance	-	3,514	4,636	6,191
<i>Total Benefits, Insurances & Taxes</i>	12,944	27,367	30,133	33,332
<u>Rents, Leases, & Utilities</u>				
Electricity	3,297	4,293	4,000	5,000
Propane	388	773	1,000	1,000
Telephone	1,291	2,713	3,000	4,500
<i>Total Rents, Leases, & Utilities</i>	4,976	7,779	8,000	10,500
<u>Repairs & Maintenance</u>				
Building Maintenance	5,438	7,611	7,000	6,000
Grounds Maintenance	6,479	6,154	6,500	5,000
Alarm	3,867	4,716	4,500	4,500
<i>Total Repairs & Maintenance</i>	15,783.80	18,481	18,000	15,500

City of Angels Camp - Museum

Proposed 2015-2016 Budget

	2012/2013 Actual	2013/2014 Actual	2014/2015 Approved Budget	2015/2016 Proposed
<u>Professional Services</u>				
Museum Director	11,440	-	-	-
<i>Total Professional Services</i>	11,440	-	-	-
<u>Materials & Supplies</u>				
Materials & Supplies	5,564	5,565	6,000	6,000
Resale Items	9,294	8,851	9,000	8,000
Promotional Materials	2,696	3,859	4,000	4,200
<i>Total Materials & Supplies</i>	17,554.27	18,275	19,000	18,200
<u>Other Services & Charges</u>				
Dues & Subscriptions	574	617	600	600
Training & Travel	1,224	1,454	1,200	1,000
Recruiting	698	464	300	300
Credit Card Fees	1,968	1,879	750	1,750
Insurance	1,600	1,000	1,000	1,000
<i>Total Other Services & Charges</i>	6,064	5,415	3,850	4,650
<u>Other Capital Outlay/Projects</u>				
Security Cameras	191	-	-	-
Equipment	6,574	-	-	-
Emergency Door Replacements	-	-	-	-
Wi-Fi Installation	1,000	-	-	-
<i>Total Capital Outlay/Projects</i>	7,765	-	-	-
Total Expenditures	\$ 162,421	\$ 217,123	\$ 222,216	\$ 230,757
Net Inc/(Dec) in General Fund Balance	\$ (128,108)	\$ (173,037)	\$ (172,216)	\$ (172,757)

City of Angels Camp - Fire Department
Proposed 2015-2016 Budget

	2012/2013 Actual	2013/2014 Actual	2014/2015 Approved Budget	2015/2016 Proposed
<u>Revenues:</u>				
<u>Other</u>				
Fire Special Services	1,466	555	3,500	500
Reimbursible Call Out	-	36,691	15,000	-
Cal Fire Grant	108,686	10,035	7,450	-
Other Revenues	10	5,564	2,000	1,500
<i>Total Other Revenue</i>	110,162	52,845	27,950	2,000
<u>Transfers In:</u>				
Transfer In - TOT Emergency	108,000	115,000	120,750	142,825
Transfer In - Prop 172	15,295	9,138	11,000	11,000
Transfer In - Water O&M	-	-	-	13,077
Transfer In - K-9 Grant	1,000	473	1,000	1,000
<i>Total Transfers In</i>	124,295	124,611	132,750	167,902
Total Revenues	\$ 234,456	\$ 177,457	\$ 160,700	\$ 169,902
<u>Expenditures:</u>				
<u>Salaries & Wages</u>				
Salaries	167,453	142,115	144,273	148,438
Wages - Part Time	92,833	118,672	139,067	140,940
Overtime	23,009	36,482	12,773	15,199
Holiday Pay	2,514	5,314	5,536	5,817
<i>Total Salaries & Wages</i>	285,809	302,582	301,649	310,394
<u>Benefits, Insurances & Taxes</u>				
Payroll Taxes	23,359	23,769	23,765	24,453
Health Insurance	29,151	26,714	36,298	39,566
Dental & Life Insurance	3,298	2,692	2,992	3,128
Vision Insurance	821	620	694	736
PERS	21,402	48,907	35,079	26,601
LTD	939	720	1,003	795
Cell Phone Allowance	-	-	-	248
Retiree Benefit	-	5,206	7,478	8,243
State Unemployment Insurance	5,121	7,449	6,000	4,000
Worker's Compensation Insurance	-	26,268	33,524	52,455
<i>Total Benefits, Insurances & Taxes</i>	84,091	142,345	146,832	160,225
<u>Stipends</u>				
Stipends	21,700	12,895	9,000	9,000
<i>Total Stipends</i>	21,700	12,895	9,000	9,000

City of Angels Camp - Fire Department
Proposed 2015-2016 Budget

	2012/2013 Actual	2013/2014 Actual	2014/2015 Approved Budget	2015/2016 Proposed
<u><i>Rents, Leases, & Utilities</i></u>				
Electricity	1,700	2,513	2,250	2,250
Propane	2,202	2,786	2,700	1,700
Telephone	3,031	4,151	4,200	4,500
<i>Total Rents, Leases, & Utilities</i>	6,933	9,450	9,150	8,450
<u><i>Repairs & Maintenance</i></u>				
Copier	1,865	2,251	1,750	1,800
RMS System	1,260	1,030	900	900
Equipment R&M	876	2,868	2,000	1,500
Vehicle R&M	9,579	6,747	8,000	6,000
Radio R&M	546	508	1,500	750
Building R&M	4,104	3,569	3,000	1,500
Grounds R&M	894	898	750	750
SCBA Maintenance	4,454	3,143	4,000	3,000
<i>Total Repairs & Maintenance</i>	23,577	21,015	21,900	16,200
<u><i>Tools & Equipment</i></u>				
Safety Equipment	10,465	20,166	12,125	5,000
<i>Total Tools & Equipment</i>	10,465	20,166	12,125	5,000
<u><i>Professional Services</i></u>				
Outside Consultant	6,143	564	700	1,000
<i>Total Professional Services</i>	6,143	564	700	1,000
<u><i>Materials & Supplies</i></u>				
Office Supplies	1,092	973	1,250	500
Fuel	5,541	5,780	5,300	5,500
Code Books	-	-	250	-
Medical Supplies	395	955	850	2,000
Facility/Janitorial Supplies	1,108	1,350	1,500	1,250
<i>Total Materials & Supplies</i>	8,136	9,059	9,150	9,250
<u><i>Other Services & Charges</i></u>				
Dues & Subscriptions	400	165	500	200
Solid Waste Fee	-	-	-	75
Training & Travel	6,189	1,493	3,325	2,000
Physicals	940	464	1,200	2,000
Fire Uniforms	2,478	2,673	3,650	2,500

City of Angels Camp - Fire Department
Proposed 2015-2016 Budget

	2012/2013	2013/2014	2014/2015	
	Actual	Actual	Approved Budget	2015/2016 Proposed
K-9 Program	785	473	1,000	1,000
Fire Prevention	1,106	732	1,000	500
Fire Meals	219	387	500	500
Insurance	547	560	500	-
<i>Total Other Services & Charges</i>	12,664	6,947	11,675	8,775
<u><i>Other Capital Outlay/Projects</i></u>				
Purchase Radio Equipment	-	9,325	-	-
Purchase Computer Equipment	-	4,661	-	-
Insulate Apparatus Improvements	-	1,480	-	-
<i>Total Capital Outlay/Projects</i>	-	15,466	-	-
Total Expenditures	\$ 459,517	\$ 540,489	\$ 522,181	\$ 528,294
Net Inc/(Dec) in General Fund Balance	\$ (225,061)	\$ (363,032)	\$ (361,481)	\$ (358,392)

City of Angels-Police Department

Proposed 2015-2016 Budget

Revised as of August 12, 2015

	2012/2013 Actual	2013/2014 Actual	2014/2015 Approved Budget	2015/2016 Proposed
Revenues:				
<u>Police Revenues</u>				
Traffic	3,712	5,471	4,000	5,000
Criminal Fines	2,054	4,884	4,000	5,000
Parking Enforcement	6,926	7,672	9,000	7,000
Police Special Services	3,429	8,371	5,000	5,000
POST Training Reimbursement	-	4,063	5,000	3,800
Police Mitigation Fees	(580)	-	-	-
OTS Grant	-	-	35,000	-
PD Vest Reimbursement	-	-	-	500
Worker's Compensation Reimbursement	-	7,124	-	-
Asset Disposal	-	2,786	-	-
Donations	1,200	2,200	-	-
Reimbursable	15,095	1,326	1,400	1,300
Total Police Revenue	31,835	43,898	63,400	27,600
<u>Transfers In</u>				
Transfer In - SLESF Grant	100,000	100,000	100,000	100,000
Transfer In - Asset Forfeiture	-	8,774	250	1,000
Transfer In - Prop 172	15,295	9,138	11,000	11,000
Transfer In - Bill 109 Prison Realign	-	43,446	50,337	71,598
Transfer In - OTS Grant	-	-	-	114,750
Transfer In - K-9 Grant	6,500	186	-	-
Total Transfers In	121,795	161,544	161,587	298,348
Total Revenues	\$ 153,630	\$ 205,442	\$ 224,987	\$ 325,948
Expenditures:				
<u>Salaries & Wages</u>				
Salaries	484,594	621,619	615,091	622,315
Overtime	42,278	45,855	40,000	103,284
Police Reserves/Part-Time Salaries	6,274	2,846	5,000	26,406
On-Call Pay	9,885	9,058	10,200	10,200
Holiday Pay	14,956	27,969	26,523	27,577
Total Salaries & Wages	557,989	707,347	696,813	789,781
<u>Benefits, Insurance & Taxes</u>				
Medicare	6,960	9,661	10,274	10,706
FICA	42,410	41,026	43,394	46,683
Health Insurance	79,845	81,413	98,615	114,780
Dental/Life Insurance	8,741	7,924	8,464	9,242
Vision Insurance	2,308	1,918	2,144	2,425
PERS	163,528	208,754	211,866	221,404
Long Term Disability	3,655	3,595	4,238	4,200
Retiree Health Benefit	-	10,329	11,220	12,117
Unemployment Benefits	5,178	-	-	-
Workman's Compensation	-	36,342	55,720	77,489
Uniform Allowance	2,850	3,700	7,400	8,900

City of Angels-Police Department
Proposed 2015-2016 Budget
Revised as of August 12, 2015

	2012/2013	2013/2014	2014/2015	2015/2016
	Actual	Actual	Approved Budget	Proposed
<i>Total Benefits, Insurance & Taxes</i>	315,476	404,662	453,335	507,945
<u><i>Rents, Leases & Utilities</i></u>				
Electricity	3,617	3,594	3,600	4,100
Propane	1,048	769	1,000	1,000
Telephone	6,496	11,230	13,200	15,864
CLETS Line	5,087	4,962	4,300	4,300
Auto	5,502	22,006	22,000	22,006
<i>Total Rents, Leases & Utilities</i>	21,749	42,560	44,100	47,270
<u><i>Repairs & Maintenance</i></u>				
Copier	3,280	2,763	3,600	3,600
RMS Software	1,200	1,200	3,700	1,200
RIMS License	-	2,438	-	2,500
Equipment maintenance	4,197	1,200	2,700	2,500
Vehicle Maintenance & Repair	16,397	17,449	14,000	14,000
Building Maintenance	2,236	837	2,000	2,000
Grounds Maintenance	474	503	1,000	1,000
<i>Total Repairs & Maintenance</i>	27,784	26,390	27,000	26,800
<u><i>Tools & Equipment</i></u>				
Safety Equipment	4,461	1,390	3,000	3,000
Computer Equipment	1,386	-	2,500	2,000
<i>Total Tools & Equipment</i>	5,846	1,390	5,500	5,000
<u><i>Professional Services</i></u>				
Outside Consultant	25	50	500	500
Sonora PD Reimbursement OTS Grant	-	-	-	30,000
IT Services	3,691	3,092	4,000	4,000
County Dispatch Services	128,220	128,373	130,964	133,555
<i>Total Professional Services</i>	131,936	131,515	135,464	168,055
<u><i>Materials & Supplies</i></u>				
Range Supplies	6,185	5,936	5,000	5,000
Fuel	42,258	35,136	32,000	32,000
Office Supplies	4,180	4,809	3,500	3,500
Materials and Supplies	2,807	1,098	1,000	7,975
Facility/Janitorial Services	-	1,460	1,500	1,500
<i>Total Materials & Supplies</i>	55,430	48,440	43,000	49,975

City of Angels-Police Department
Proposed 2015-2016 Budget
Revised as of August 12, 2015

	2012/2013 Actual	2013/2014 Actual	2014/2015 Approved Budget	2015/2016 Proposed
<u><i>Other Charges & Services</i></u>				
Dues & Subscriptions	777	645	700	700
Training & Travel	1,332	1,435	4,000	7,661
Solid Waste Fees	-	-	-	75
Legal Notices	-	25	200	200
Recruiting	1,971	-	200	400
Investigations	1,754	4,783	4,000	4,671
Community Outreach	458	166	1,000	1,000
POST Training	5,881	8,252	10,000	10,000
PD Vests	-	1,821	-	1,000
K-9 Program	12,072	9,927	9,800	9,800
County Services - Bookings	353	278	1,800	1,500
<i>Total Other Charges & Services</i>	<u>24,597</u>	<u>27,332</u>	<u>31,700</u>	<u>37,007</u>
<u><i>Capital Outlay</i></u>				
Equipment	-	23,871	20,000	19,118
Vehicle Replacement Deductible	-	-	10,000	-
Upgrade Phone System	-	-	4,400	4,400
<i>Total Capital Outlay</i>	<u>-</u>	<u>23,871</u>	<u>34,400</u>	<u>23,518</u>
Total Expenditures	<u>\$ 1,140,808</u>	<u>\$ 1,413,508</u>	<u>\$ 1,471,312</u>	<u>\$ 1,655,351</u>
Net Inc/(Dec) in GF Balance	<u>\$ (987,177)</u>	<u>\$ (1,208,066)</u>	<u>\$ (1,246,325)</u>	<u>\$ (1,329,402)</u>

City of Angels Camp - Public Works
Proposed 2015-2016 Budget

	2012/2013	2013/2014	2014/2015	2015/2016
	Actual	Actual	Approved Budget	Proposed
Revenues:				
<u>Other</u>				
Hwy 49 Street Cleaning	2,712	2,712	2,712	2,712
Park Mitigation Fees	(1,453)	-	-	-
Property Rental	-	13,673	13,673	13,673
Park Rentals	1,800	1,800	1,000	1,000
Donations	100	100	-	-
Other Revenues	1,849	4,859	4,000	3,000
Inspections	4,620	4,900	5,000	5,000
Utility Processing Fee	3,350	5,500	5,400	5,400
Door Hanger Fee	10,630	11,335	11,600	11,000
Restoration Fee	2,839	1,575	1,600	2,000
<i>Total Other Revenue</i>	26,447	46,454	44,985	43,785
<u>Transfers In:</u>				
Transfer In - Wastewater O&M	315,178	167,632	203,748	228,285
Transfer in - Gas Tax	-	116,891	103,775	48,441
Transfer in - TOT Roads	-	-	-	9,703
Transfer In - Water Replacement	-	20,171	63,710	67,140
Transfer In - Water O&M	238,954	228,106	290,555	312,734
<i>Total Transfers In</i>	554,132	532,800	661,788	666,303
Total Revenues	\$ 580,579	\$ 579,254	\$ 706,773	\$ 710,088
Expenditures:				
<u>Salaries & Wages</u>				
Salaries	288,882	318,863	315,263	342,597
Overtime	6,466	9,932	8,000	8,000
Call Out Pay	4,526	2,894	9,171	4,300
On Call Pay	13,082	15,370	13,000	13,000
<i>Total Salaries & Wages</i>	312,955	347,059	345,433	367,897
<u>Benefits, Insurances & Taxes</u>				
Payroll Taxes	28,119	25,084	27,214	28,258
Health Insurance	58,773	60,809	75,251	82,422
Dental & Life Insurance	5,176	5,513	5,917	6,205
Vision Insurance	1,814	1,307	1,798	1,907
PERS	67,899	59,072	68,047	70,083
LTD	1,991	1,827	2,290	2,378
Retiree Expense	3,535	7,637	8,955	8,470
Auto/Cell Allowance	-	1,490	1,436	1,490
Worker's Compensation Insurance	-	25,052	36,059	47,269
<i>Total Benefits, Insurances & Taxes</i>	167,307	187,789	226,966	248,482

City of Angels Camp - Public Works
Proposed 2015-2016 Budget

	2012/2013	2013/2014	2014/2015	2015/2016
	Actual	Actual	Approved Budget	Proposed
<u>Rents, Leases, & Utilities</u>				
Electricity	7,198	8,518	7,460	8,660
Propane	732	1,350	3,700	1,500
Telephone	5,996	3,999	4,400	5,700
Auto Lease	1,588	7,033	6,400	6,400
<i>Total Rents, Leases, & Utilities</i>	15,514	20,900	21,960	22,260
<u>Repairs & Maintenance</u>				
Equipment R&M	8,005	7,938	12,900	13,600
Vehicle R&M	2,353	1,655	2,900	2,900
Building Maintenance	-	-	1,000	1,000
Grounds Maintenance	-	-	500	500
Scrubber Lease	-	5,188	7,900	7,900
Alarm	935	255	1,030	1,180
<i>Total Repairs & Maintenance</i>	11,293	15,035	26,230	27,080
<u>Tools & Equipment</u>				
Tools	4,401	1,703	2,425	3,200
Computers/Printers	-	-	500	500
Equipment	3,284	-	500	500
Equipment Rental	55	-	400	1,000
Safety Equipment	196	903	1,000	2,200
<i>Total Tools & Equipment</i>	7,935	2,606	4,825	7,400
<u>Professional Services</u>				
Outside Consultant	3,890	659	3,600	2,500
<i>Total Professional Services</i>	3,890	659	3,600	2,500
<u>Materials & Supplies</u>				
Office Supplies	364	496	500	500
Fuel	22,992	16,548	15,500	15,500
Materials & Supplies	12,017	21,161	23,000	18,000
Replacement Meters	2,563	15,328	41,000	41,000
New Meters	1,996	1,645	6,000	6,500
Hydrant Repairs	1,143	469	2,000	2,000
Hydrant Replacements	-	3,946	7,200	7,200
<i>Total Materials & Supplies</i>	41,075	59,593	95,200	90,700

City of Angels Camp - Public Works
Proposed 2015-2016 Budget

	2012/2013	2013/2014	2014/2015	2015/2016
	Actual	Actual	Approved Budget	Proposed
<u>Other Services & Charges</u>				
Dues & Subscriptions	1,679	1,186	1,500	1,750
Training & Travel	1,116	396	1,500	4,000
Solid Waste Fee	-	-	-	113
Uniform Service	3,774	4,238	4,000	4,000
Odor Control	10,570	12,658	15,000	15,000
Contingency	15,885	-	-	-
TV Line Rental	15,106	18,596	25,000	26,000
<i>Total Other Services & Charges</i>	48,130	37,074	47,000	50,863
<u>Other Capital Outlay/Projects</u>				
Capital Outlay Equipment	3,889	-	800	-
<i>Total Capital Outlay/Projects</i>	3,889	-	800	-
Total Expenditures	\$ 611,988	\$ 670,716	\$ 772,015	\$ 817,182
Net Inc/(Dec) in General Fund Balance	\$ (31,409)	\$ (91,462)	\$ (65,242)	\$ (107,094)

City of Angels Camp

2015-16 Summary of Proposed Budget Impacts on Water Fund Balance

	Prior Year Budget	Current Proposed Budget	Difference
Water O&M	\$ (193,568)	\$ (346,700)	\$ (153,132)
Water Improvements	\$ (141,430)	\$ (209,989)	\$ (68,559)
Water Debt Service	\$ 66,498	\$ 65,630	\$ (868)
Water Replacements	\$ 37,121	\$ (61,811)	\$ (98,932)
<i>Adj for Depreciation/Interfund Debt Payments</i>	<u>\$ 85,000</u>	<u>\$ 215,809</u>	<u>\$ 130,809</u>
Net Change to Unreserved Net Asset Balance	<u>\$ (146,379)</u>	<u>\$ (337,061)</u>	<u>\$ (190,682)</u>
Beginning Unreserved Net Asset Balance	<u>\$ 6,860,001</u>	<u>\$ 6,713,622</u>	
Projected Ending Unreserved Net Asset Balance	<u><u>\$ 6,713,622</u></u>	<u><u>\$ 6,376,561</u></u>	

City of Angels Camp - Water Operations & Maintenance
Proposed 2015-2016 Budget

	2012/2013	2013/2014	2014/2015	2015/2016
	Actual	Actual	Approved Budget	Proposed
Revenues:				
<u>Service Charges</u>				
Water Service Fee - O&M	1,002,160	1,079,058	1,085,570	1,193,388
<i>Total Service Revenue</i>	1,002,160	1,079,058	1,085,570	1,193,388
<u>Other</u>				
Interest Earned	14,631	9,133	5,000	5,000
Utility Late Fee	21,028	22,569	20,000	20,000
<i>Total Other Revenue</i>	35,658	31,702	25,000	25,000
<u>Transfers In:</u>				
Transfer In - LLD Loan Interest	-	-	-	20,057
<i>Total Transfers In</i>	-	-	-	20,057
Total Revenues	\$ 1,037,819	\$ 1,110,759	\$ 1,110,570	\$ 1,238,445
Expenditures:				
<u>Salaries & Wages</u>				
Salaries	137,739	139,329	148,601	142,569
Overtime	3,206	1,881	2,200	2,096
Call Out Pay	585	246	200	381
On Call Pay	5,350	4,518	5,200	4,953
<i>Total Salaries & Wages</i>	146,880	145,975	156,201	149,998
<u>Benefits, Insurances & Taxes</u>				
Payroll Taxes	13,715	10,376	11,965	11,634
Health Insurance	29,292	25,090	38,566	33,601
Dental & Life Insurance	3,333	2,477	3,392	2,899
Vision Insurance	902	642	842	784
PERS	34,813	34,657	32,561	29,801
LTD	980	613	1,053	995
Retiree Benefit	-	1,344	1,496	1,570
Cell Phone Allowance	-	-	-	568
Worker's Compensation Insurance	-	7,714	14,696	17,879
<i>Total Benefits, Insurances & Taxes</i>	83,035	82,914	104,570	99,731
<u>Rents, Leases, & Utilities</u>				
Electricity	12,999	15,364	15,000	15,000
Telephone	3,251	3,589	3,500	4,000
Auto Lease	111	2,765	2,750	2,765
<i>Total Rents, Leases, & Utilities</i>	16,360	21,718	21,250	21,765

City of Angels Camp - Water Operations & Maintenance
Proposed 2015-2016 Budget

	2012/2013 Actual	2013/2014 Actual	2014/2015 Approved Budget	2015/2016 Proposed
<u>Repairs & Maintenance</u>				
Equipment R&M	5,282	15,176	6,500	6,500
Vehicle R&M	909	890	1,500	1,500
Building R&M	-	4,991	3,000	1,500
Alarm	1,972	1,618	1,850	1,500
<i>Total Repairs & Maintenance</i>	8,163	22,675	12,850	11,000
<u>Tools & Equipment</u>				
Tools	1,320	2,923	2,700	1,500
Equipment	45,004	-	-	-
Safety Equipment	985	1,635	1,700	500
Computer/Software	260	-	2,500	2,500
<i>Total Tools & Equipment</i>	47,569	4,559	6,900	4,500
<u>Professional Services</u>				
Outside Consultant	3,922	3,882	4,500	2,000
IT Services	(5)	-	200	200
Engineering Services	712	716	-	-
Courier Service	4,163	904	1,200	500
Load Test Generator	1,146	902	1,600	1,600
Tank Cleaning Inspection	2,850	-	3,500	-
Cathodic Protection	-	-	3,500	2,000
<i>Total Professional Services</i>	12,788	6,404	14,500	6,300
<u>Materials & Supplies</u>				
Office Supplies	539	738	1,000	1,000
Fuel	1,268	5,064	2,200	2,500
Materials & Supplies	2,920	3,531	3,500	3,500
Materials & Supplies - Conservation	-	-	-	2,000
Chlorine	6,077	4,897	6,400	4,500
Laboratory Supplies	1,266	1,313	2,000	2,000
Chemicals	10,572	26,972	28,000	28,000
Water Testing	11,716	14,139	17,000	19,000
<i>Total Materials & Supplies</i>	34,356	56,655	60,100	62,500

City of Angels Camp - Water Operations & Maintenance
Proposed 2015-2016 Budget

	2012/2013 Actual	2013/2014 Actual	2014/2015 Approved Budget	2015/2016 Proposed
<u>Other Services & Charges</u>				
Dues & Subscriptions	822	483	1,500	1,500
Training & Travel	2,382	779	2,500	1,500
Uniform Service	239	377	600	1,400
DPH Compliance	1,333	2,630	3,000	3,000
Legal Notices	-	160	-	-
Recruiting	-	-	-	500
State Fees	18,754	25,527	25,000	25,000
Stanislaus IRWMA Fees	-	-	10,000	10,000
Conservation Rebates	-	-	-	15,000
Bad Debt Expense	867	8,900	-	-
<i>Total Other Services & Charges</i>	24,398	38,857	42,600	57,900
<u>Depreciation</u>				
Depreciation	132,309	135,089	135,000	136,000
<i>Total Depreciation</i>	132,309	135,089	135,000	136,000
<u>Other Capital Outlay/Projects</u>				
Capital Outlay - Inventory	1,224	3,556	-	-
Water Conservation Project	-	-	-	13,000
Loan Distribution - LLD	-	-	-	146,928
Contingency	15,850	1,644	-	-
<i>Total Capital Outlay/Projects</i>	17,075	5,200	-	159,928
<u>Debt Service</u>				
Principle - Hydrox	2,023	-	1,114	-
<i>Total Debt Service</i>	2,023	-	1,114	-
<u>Transfers Out</u>				
Transfer Out - City Officials	8,352	8,438	12,895	16,267
Transfer Out - City Attorney	45,777	29,071	28,175	28,578
Transfer Out - Engineering	19,985	76,272	64,324	78,316
Transfer Out - Administration/Finance	466,080	381,097	320,443	319,878
Transfer Out - Building/Planning	102,010	69,481	49,661	106,673
Transfer Out - Fire Hydrant Maintenance	-	-	-	13,077
Transfer Out - Public Works	238,954	228,106	273,555	312,734
<i>Total Transfers Out</i>	881,158	792,465	749,053	875,523
Total Expenditures	\$ 1,406,114	\$ 1,312,509	\$ 1,304,138	\$ 1,585,145
Net Inc/(Dec) in Water Net Assets	\$ (368,295)	\$ (201,749)	\$ (193,568)	\$ (346,700)

**City of Angels Camp - Water Capital Improvement
Proposed 2015-2016 Budget**

	2012/2013 Actual	2013/2014 Actual	2014/2015 Approved Budget	2015/2016 Proposed
Revenues:				
<u>Service Charges</u>				
Water Service Fee - Capital Improvement	280,800	212,310	-	-
<i>Total Service Charge Revenue</i>	280,800	212,310	-	-
<u>Other</u>				
Interest Earned	72	983	-	-
Water Capital Improvement Fee*	8,000	16,557	8,800	63,401
Water Connection Fee - Building*	270	405	270	520
<i>Total Other Revenue</i>	8,342	17,945	9,070	63,921
Total Revenues	\$ 289,142	\$ 230,255	\$ 9,070	\$ 63,921
Expenditures:				
<u>Professional Services</u>				
Engineering Services - Water Impact Study*	-	983	-	9,000
Engineering Services - WTP Improvement*	-	-	-	197,084
Legal Notices	-	44	-	-
UWPA Water Contract	-	-	40,000	40,000
<i>Total Professional Services</i>	-	1,027	40,000	246,084
<u>Other Capital Outlay/Projects</u>				
Springbrook Software/Equipment Purchase	1,300	-	-	-
Install pH Meter*	-	-	-	-
SCADA System Improvement*	-	-	-	-
Water Master Plan	62,699	-	-	-
<i>Total Capital Outlay/Projects</i>	63,998	-	-	-
<u>Transfers Out</u>				
Transfer Out - F&A Impact Fee Study	-	19,551	37,500	8,738
Transfer Out - F&A WTP Design Improve	-	-	-	6,776
Transfer Out - B&P Impact Fee Study	-	-	20,000	-
Transfer Out - Eng WTP Design Improve	-	-	24,000	11,140
Transfer Out - Eng Impact Fee Study	-	66	4,000	1,173
Transfer Out - Eng General	-	-	25,000	-
<i>Total Transfers Out</i>	-	19,617	110,500	27,826
Total Expenditures	\$ 63,998	\$ 20,644	\$ 150,500	\$ 273,910
Net Inc/(Dec) in Water Fund Net Assets	\$ 225,143	\$ 209,611	\$ (141,430)	\$ (209,989)

City of Angels Camp - Water Capital Improvement
Proposed 2015-2016 Budget

	2012/2013 Actual	2013/2014 Actual	2014/2015 Approved Budget	2015/2016 Proposed
<i>Summary of Expenditures by Project</i>				
Water Impact Fee Study				\$ 18,910
UWPA Water Contract				\$ 40,000
Water Treatment Plant Improvement - Design				\$ 215,000
				<u>\$ 273,910</u>

*Adjusted for actual funds used in 2015-16 so as to not overstate expenditures or understate fund balance.

City of Angels Camp - Water Debt Service
Proposed 2015-2016 Budget

	2012/2013 Actual	2013/2014 Actual	2014/2015 Approved Budget	2015/2016 Proposed
Revenues:				
<u>Other</u>				
Water Debt Service	75,000	74,468	74,468	75,000
Interest Earned	-	-	400	-
<i>Total Other Revenue</i>	75,000	74,468	74,868	75,000
<u>Transfers In:</u>				
Transfer In - Sewer Capital Replacement	68,100	67,100	66,100	65,100
<i>Total Transfers In</i>	68,100	67,100	66,100	65,100
Total Revenues	\$ 143,100	\$ 141,568	\$ 140,968	\$ 140,100
Expenditures:				
<u>Debt Service</u>				
Debt Service	74,470	74,468	74,470	74,470
<i>Total Debt Service</i>	74,470	74,468	74,470	74,470
Total Expenditures	\$ 74,470	\$ 74,468	\$ 74,470	\$ 74,470
Net Inc/(Dec) in Water Fund Net Assets	\$ 68,630	\$ 67,100	\$ 66,498	\$ 65,630

City of Angels Camp - Water Capital Replacement
Proposed 2015-2016 Budget

	2012/2013 Actual	2013/2014 Actual	2014/2015 Approved Budget	2015/2016 Proposed
Revenues:				
<u>Service Charges</u>				
Water Buy-In Fees*	260	130	260	-
Water Service Fees - Capital Replacement	153,000	153,000	153,000	153,188
<i>Total Service Charge Revenue</i>	153,260	153,130	153,260	153,188
<u>Other</u>				
Interest Earned	-	-	625	5,000
<i>Total Other Revenue</i>	-	-	625	5,000
Total Revenues	\$ 153,260	\$ 153,130	\$ 153,885	\$ 158,188
Expenditures:				
<u>Professional Services</u>				
Engineering Services - Bragg St Design	-	-	-	15,000
Engineering Services - Murphys Grd Rd Wtr*	-	-	-	21,839
Engineering Services - Water Rate Study	-	-	-	25,000
Engineering Services - Vallecito Rd Wtr*	-	-	-	-
<i>Total Professional Services</i>	-	-	-	61,839
<u>Other Capital Outlay/Projects</u>				
Fire Hydrant Replacement(w/SR49 SW Project)	-	4,358	-	-
Bragg Street Water Line*	-	-	-	-
Stanislaus Ave Replacement	-	10,507	-	-
Prime/Paint Pressure Filters	-	-	-	60,000
Murphys Grd Rd Waterline Break*	-	22,505	9,347	-
Finnegan Lane Water Line*	-	-	-	-
<i>Total Capital Outlay/Projects</i>	-	37,371	9,347	60,000
<u>Transfers Out</u>				
Transfer Out - Eng Murphys Grade Rd Wtr	-	-	1,500	1,352
Transfer Out - F&A Murphys Grade Rd Wtr	-	-	-	2,259
Transfer Out - F&A Bragg Street Design	-	-	-	2,259
Transfer Out - F&A Rate Study	-	-	-	14,824
Transfer Out - Eng Rate Study	-	-	-	1,173
Transfer Out - Eng Bragg Street Design	-	-	13,500	4,636
Transfer Out - Eng Finnegan Lane	-	-	11,250	-
Transfer Out - PW Water Meter Replacements	-	20,171	81,167	67,140
Transfer Out - F&A Water Meter Replacements	-	-	-	4,518
Transfer Out - Eng Bragg St Wtr	-	-	-	-
<i>Total Transfers Out</i>	-	20,171	107,417	98,160
Total Expenditures	\$ -	\$ 57,542	\$ 116,764	\$ 219,999
Net Inc/(Dec) in Water Fund Net Assets	\$ 153,260	\$ 95,588	\$ 37,121	\$ (61,811)

City of Angels Camp - Water Capital Replacement
Proposed 2015-2016 Budget

	2012/2013 Actual	2013/2014 Actual	2014/2015 Approved Budget	2015/2016 Proposed
<i>Summary of Expenditures by Project</i>				
Murphys Grade Road Water				\$ 25,450
Water Rate Study				\$ 40,997
Paint/Prime Pressure Filters				\$ 60,000
Bragg Street Water Line				\$ 21,894
Replace Water Meters				\$ 71,658
				<u>\$ 219,999</u>

*Adjusted for actual funds used in 2015-16 so as to not overstate expenditures or understate fund balance.